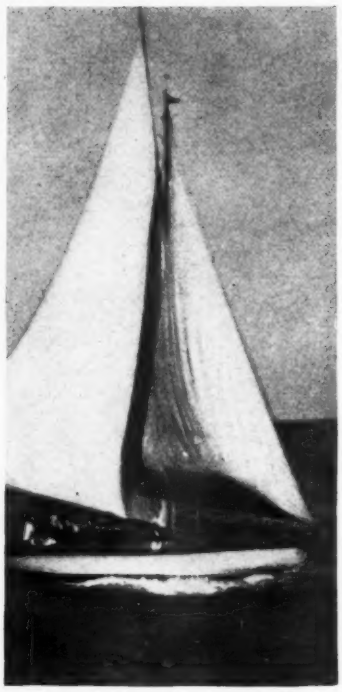

AMERICAN BUSINESS

Combined with System

ESTABLISHED 1900

MAY 1942

VOLUME 12, NUMBER 5

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Next Month

ONE of the most amazing developments of the whole War Production effort is the conversion of small business units to war production.

FOR June we have scheduled two stories about sizable war production jobs being undertaken where you would least expect to find them—one in the mid-Texas town of Corsicana, where a small manufacturer is busy at work on a war contract.

ANOTHER story comes from De Land, Florida, where the business men got together, moved the Johnny Jones Carnival out of the fair grounds, and began work on a contract for airplane engine assembly stands where once prize cattle and mouth-watering cakes and cookies were displayed.

Keep 'Em Flying

$3.00 A YEAR; SINGLE COPIES, 35 CENTS

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MAKE SURE OF POSITIVE
IDENTIFICATION
FOR YOUR
EMPLOYEES

Identification buttons bearing individual photos or numbers and made in various shapes and sizes for you complete, or hand operated simple equipment to make them yourself, can be furnished by us on short notice.

Sabotage is very costly. Prevention can be had at a very low cost to you.

FULL INFORMATION
with samples, for the asking without any obligation.

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Manufacturers for more than 44 years of Badges, Buttons and machinery for fabricating celluloid specialties.
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(Associated Press Photo)

LETTERS and COMMENT

Asks for Information On Radiant Heating

To the Editor:

In the October 1941 issue of AMERICAN BUSINESS, I noticed an item on steam pipes in the concrete floor of a room to keep it warm. Can you supply me with additional or complete information on the subject or tell me where I may procure the information?—L. I. LEVERGOOD, *Union, New Jersey.*

MR. LEVERGOOD: The method of heating by steam pipes buried under the floor is called radiant heating. The A. M. Byers Company of Pittsburgh has been a pioneer in the development of this method of heating. This company has published a booklet, *Byers Wrought Iron for Radiant Heating Installations,* which gives quite a comprehensive discussion of the problem.

We Rang the Bell On This One

To the Editor:

It occurs to me that the article by J. C. Aspley on "The Closed Shop Mirage," deserves much greater publicity than it could possibly receive in the course of its regular circulation in your estimable publication. May I suggest that it would be well worth while for you to give some consideration to some plan for bringing this excellent article to the attention of a much larger number of citizens of this country.—J. D. TULLER, *The Tuller Construction Company, Red Bank, New Jersey.*

To the Editor:

In the March issue of AMERICAN BUSINESS I noted some very important articles, particularly "The Closed Shop Mirage," by J. C. Aspley, which is a masterpiece in my estimation. More power to you! If you will be kind enough to mail me twelve extra copies so that I may distribute them among my personnel I will more than appreciate it.—PHILIP N. POULLEYS, *J. S. Contas Company, Boston, Massachusetts.*

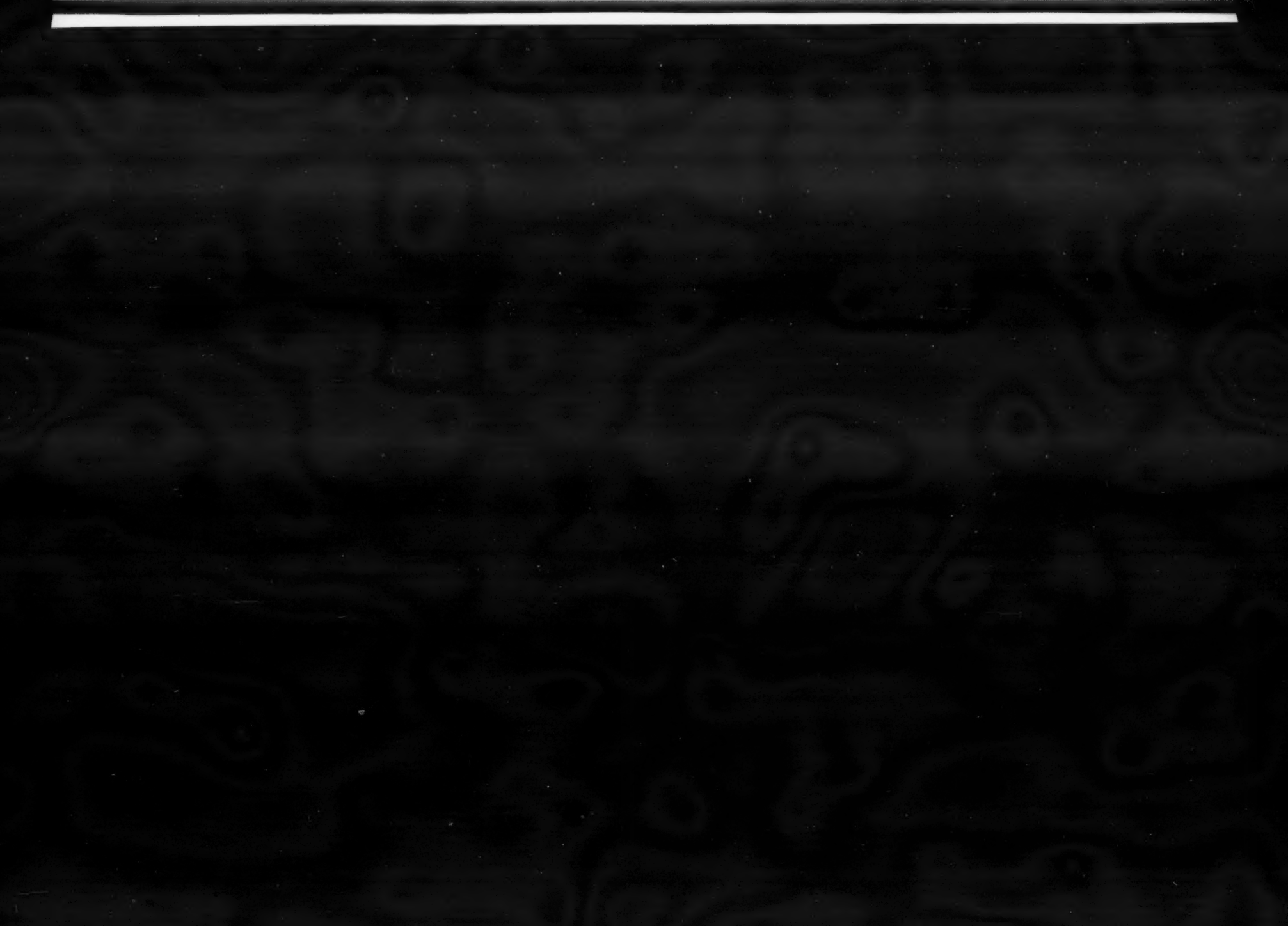
Interest in Selling After the War

To the Editor:

We enjoy reading your magazine very much around here. Your article, "What Kind of Selling Can We Expect After the War?" in the April issue was a very profitable piece of writing.—LOUIS C. NELSON, *publicity manager, Cessna Aircraft Company, Wichita, Kansas.*

To the Editor:

I enjoyed your article on selling after the war printed in the April issue of AMERICAN BUSINESS. I hope that you will have some articles relating to the outlook and methods that will be used in house-to-house selling after the war.—R. H. ALTON, *manager, Worcester Suburban*



LOGISTICS

Strategy is the planning of warfare.

Tactics is the execution of those plans.

Logistics, the third branch of military science, is the supplying of everything necessary to strategy and tactics—in the right amount, at the right place, at the right time.

Now, in *total* war, we must apply the science of Logistics to all of our activities as a nation—civilian as well as military. WE-ALL are part of the Victory Program.

Our supply lines are literally life lines of the United Nations. Man-power *and* munition-power are the controlling factors.

Today, Logistics dictates strategy—determines tactics.

Congress has appropriated billions of dollars *but it cannot appropriate one single second of time.*

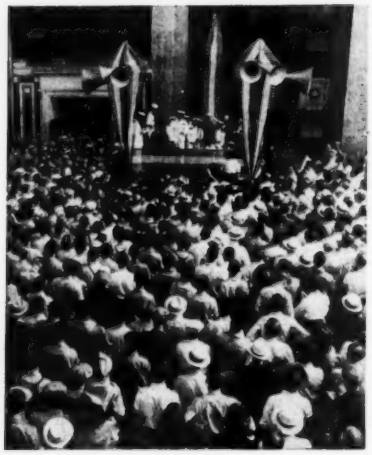
Time favors those who appreciate it as the priceless commodity it now is.

In war, when we save time we save lives—and we make our individual contribution to Victory.

DEPARTMENT OF LOGISTICS

INTERNATIONAL BUSINESS MACHINES CORPORATION

This message appeared in every daily newspaper, both English and foreign language, in the United States and Canada, on March 30, 1942



Dartnell And the War!

In common with most of our subscribers, the Dartnell organization is now geared to the war effort. Editorial and research facilities which have hitherto provided American industry with essential sales and management data will now also be directed to the procurement of information, plans, facts, and material of direct assistance to companies which are engaged in war production.

★ DARTNELL WAR PRODUCTION SERVICE (New)

This is a service intended for presidents, personnel managers, and production executives of all companies engaged in producing directly for the war effort. It provides a clearing house of tested plans and information covering (a) industrial relations, (b) supervisory training, (c) maintenance of workers' morale, (d) production incentive plans, (e) case studies of personnel and labor problems in specific plants, (f) scoreboard, bulletin board, poster material. The subscription for the complete service is $7.50 a month.

★ DARTNELL MORALE-BUILDING BOOKLETS (New)

Designed to do an industrial relations job and specifically to correct negative attitudes of employees and war production workers. Three are now available, one being a de luxe "Victory" booklet consisting of a pictorial presentation showing how war goods are used by the boys in the services. The other two are popular vest-pocket booklets, "I Will Win the War" and the "Gimme Boys," which sell the worker on his individual responsibility to help win the war. These are available in quantities at low rates.

★ "CIVILIAN DEFENSE" MAGAZINE (New)

Published monthly for key men in civilian defense and for the executive in charge of plant protection. This vital magazine brings reports by experts covering fire protection, air-raid precautions, industrial first aid, anti-sabotage work, etc. Also news of civilian defense activities throughout the nation and reports on communities which have done an outstanding job of civilian defense organization. "Civilian Defense" magazine will be read by civilian defense chairmen and plant protection executives. $2.00 a year.

★ DARTNELL POST-WAR PLANNING SURVEY (New)

Many progressive companies are thinking today how they will keep their plants busy when war orders end. This Dartnell Survey of Post-War Sales Trends should be studied by every management executive because it presents the experiences, thinking, planning, and market changes now being taken into account by those companies which are doing an outstanding job of post-war planning. Subscription fee is $12.50.

★ DARTNELL VICTORY PRODUCTION PRIZE BOOK (New)

Produced since war was declared. Represents a powerful tool which can be used to get action in the direction a company desires whether it be increased sales or increased production. Featuring a complete home with many attractive editorial features and color pages, over 1,000 prizes are offered varying in price from 25 cents to $100. The Government suggests prizes for war production workers.

Complete Information on Any of These New Dartnell "War Production" Aids Will Be Sent Immediately on Request

The Dartnell Corporation, 4660 Ravenswood Ave., Chicago, Ill.

Electric Company, Uxbridge, Massachusetts.

GENTLEMEN: We plan to publish a series of articles on selling after the war. The second one of this series appears in this issue beginning on page 20.

Another Salary Survey Coming Up

To the Editor:

In 1940 you made quite a study of office salaries in various cities which was available to subscribers to AMERICAN BUSINESS. I am wondering if you had a supplement to that study since that time. —F. W. MILLER, *controller, Parfumerie Bourjois, New York, New York.*

MR. MILLER: We have not made a salary survey since 1940. However, plans are underway now to conduct such a poll again later this year, and results will be published in AMERICAN BUSINESS magazine.

He Wants to Start a Waste Campaign

To the Editor:

I have a clipping from the March 1940 issue of AMERICAN BUSINESS, page 34 only. This is an extract from an article entitled, "First Steps in Setting Up a Budget Program." This covers a complete budgetary-control and saving-campaign set-up. I would like to obtain the complete article.

Two or three years ago you got out a perfectly splendid article covering the whole subject of a savings campaign. It dealt with the setting up of committees in the plant, described how to keep control and account for waste through a barrel in each department, and so on. I think the issue in question was the November 1938 issue, and I would like to have a copy of this article, too.—JAMES H. ROBINS, *president, The American Pulley Company, Philadelphia, Pennsylvania.*

MR. ROBINS: We were glad to send you clippings of the articles you mentioned in your letter. You were right, the second article, "Employee Teamwork Puts Over Waste Control Plan," appeared in November 1938 issue of AMERICAN BUSINESS magazine.

Salesmen's Cars a Problem

To the Editor:

Please advise if it will be possible to obtain ten reprints of your article, "Business Automobiles—How to Keep Them Rolling," in the March issue of AMERICAN BUSINESS.—J. A. MILLER, *sales department, Brush Division, Pittsburgh Plate Glass Company, Baltimore, Maryland.*

MR. MILLER: This article was not reprinted, but there are still a few copies of the March issue available, if you would care to distribute whole magazines to members of your sales force.

IF UNCLE SAM TAKES YOUR MEN
LET AUTO-TYPISTS
KEEP UP YOUR CORRESPONDENCE

The New 80 Button
PUSH-BUTTON DUAL SELECTOR
AUTO-TYPIST

The loss of Key Men may be making it tough. But this need not cause hardship or delay. With the new PUSH-BUTTON DUAL SELECTOR AUTO-TYPIST you not only overcome man-power loss but you also greatly reduce letter production cost and still have personal letters as "*individual as your fingerprint.*"

War or no war, the over-and-over dictation of the same material is waste that should be eliminated when you can put into standardized paragraphs requests for more credit information, to describe products, or for the collection of money, etc.

With the new AUTO-TYPIST you have your typist cut standard letter material into record rolls, which can be inserted quickly into the machine. Then by merely pushing any combination of buttons (40 in each bank, as shown) you pre-select your paragraphs. Letters are made "personal and individual" by the operator typing in manually any SPECIALLY DICTATED LETTER MATERIAL—name and salutation, a word, amount, sentence, or one or more paragraphs.

While the AUTO-TYPIST is operating the typist can type envelopes, handle a switchboard, do clerical work, or keep several AUTO-TYPISTS busy.

WRITE, OR TELEPHONE US. *One of our four* AUTO-TYPIST *Models can solve your man-power problem and cut costs.*

AMERICAN AUTOMATIC TYPEWRITER COMPANY
614 North Carpenter Street, Chicago **120 Greenwich Street, New York City**

The TREND of Business

as seen by the publisher

SIGNS multiply that business is settling down to a more stable basis. Most of the distractions and dislocations caused by the speeding up of the war production program are behind us. As Chairman Nelson put it: "We have passed the hump." To be sure there are still plenty of headaches ahead—such as labor supply, price inflation, and further curtailment of civilian industries, but these, we feel sure, business will take in its stride. Just as Britain and Canada eventually adjusted their economic life to a half civilian and half war basis so shall we. Except for shipping, it now looks as though President Roosevelt's quota of 45,000 tanks, 60,000 planes, and 20,000 anti-aircraft guns will be topped. Production is really rolling along. Within six months our daily output of fighting tools will enable us to take the offensive on all fronts, and we shall pass from the production stage of the war into the attack stage. That alone will tremendously improve morale and rid business of most of the fears which are now making it so spotty.

The Profit Motive

The Whaley-Eaton Service reports the belief is growing in Great Britain that the government has gone too far in removing the profit motive as an incentive for efficient war production. The new budget, for instance, recognizes this. Britain's excess profits tax has been modified to provide more work incentive. This is interesting in connection with Stuart Chase's new book, *The Road We Are Traveling* (Twentieth Century Fund, New York). Mr. Chase has it all figured out that we are slowly but surely moving from production for profit here in America toward a new system of production for employment. He thinks that the war effort which we are making and the spending we are doing make it impossible for private enterprise to provide post-war employment for 30,000,000 people engaged in war production or in the uniformed services. He may be right. His guess is probably as good as the next fellow's. But one thing is sure, the free enterprise system is a long way from being dead in this country, regardless of what happens in Russia or in Great Britain. It is too deeply rooted in the philosophy of the American people. The profit incentive built America, and, with the exception of the parlor pinks and the soap box artists, Mr. Average American knows it. It will be here long after Mr. Chase has gone to his great reward. To be sure, it will be modified greatly. But nothing better has yet been invented to inspire men to do their best and produce to their full capacity. Certainly state socialism does not have it.

CIO Has a Proposition

If the Congress of Industrial Organization had its way, the profit motive would be made the fifth wheel of a new labor economy in this country right now. It wouldn't wait for the war to end. A ten-point program based on the beautiful thought of equality of sacrifice was publicized in page ads paid for by the United Automobile, Aircraft, and Agricultural Implement Workers of America (UAW-CIO). It was a whooper-do. A ceiling of 3 per cent on war profits; a ceiling of $25,000 on the "shocking" executive salaries; ceilings on food, rent, clothing, and most necessities of life; a moratorium on debts; and other member-getting clap-trap. But the meat of the coconut was the brilliant idea that while the price of everything was to be nailed down, and profits frozen at 3 per cent, there should be an adjustment of wages so that every worker would receive the minimum of a dollar an hour! Considering that the average wage in the war production industries is about 77 cents

an hour, all the CIO wants is a 20 per cent increase. "Upon the acceptance of these conditions," the advertisement states, "and adoption of the foregoing measures, we agree that all wages for time over forty hours shall be paid in the form of non-negotiable special defense bonds. This will mean a tremendous source of income for our Government for financing the war effort." Now isn't that something? For a 20 per cent increase in wages, which would of necessity come out of the Government's pocket, at least so far as war production is concerned, the big-hearted UAW agrees to take bonds instead of cash for all time worked over forty hours a week!

Post-War Reserves

The irony of this CIO blast of self-righteousness is that it would hit labor harder than it would hit capital. Take the 3 per cent ceiling on profits. That sounds reasonable. But who would get the worst of it? To be sure stockholders would have to go without dividends or be satisfied with less. But they could take it. They have been taking it now for ten years. But what about the workers in the war production plant, when the war ends and the plant has to be converted from war production to peace production? If the business is going to be squeezed between a 3 per cent ceiling on profits and a 20 per cent increase in wages, where is the money coming from to accumulate the reserves needed for payroll during the adjustment period? In addition to the usual reserves to cover wear and tear on the plant and machinery, there must also be reserves to cover canceled contract losses; inventory losses; rearrangement of facilities to manufacture new products, to say nothing of reserves to finance new accounts while everything is going out and very little coming in. Unless a company is allowed a margin of profit adequate to provide these needed reserves, it will have no choice but to close down the plant and lay off its workers. To be sure, the workers have their federal unemployment insurance, but how long will that last? Besides the American worker wants a job and not a dole. But he will have to go on the dole if his unions succeed in their nit-wit program to leave the company no backlog against the inevitable rainy day that lies ahead.

Labor's Better Side

But don't jump to the conclusion that all unions are quite as pixilated as UAW-CIO. In the last year I have met across the conference table a great many of labor's leaders. Some of them are just a pain in the neck. Most of them are honest, sincere, and capable. They will admit, off the record, that the present selfish attitude some unions are adopting during this emergency has them worried. They don't like the jurisdictional wrangling and sniping. They realize too well that labor is making the same mistake that business made in 1929. When business became callous to public opinion, a storm broke over its head that it will not soon forget. Only now is it beginning to get back into the good graces of the public. And so it will be with labor. Just as good business suffered for the sins of bad business, so good unions will suffer for the sins of bad unions. And the good unions know this. That is why there has been introduced into Congress H.R. 6777 to regulate labor unions by amending the National Labor Relations Act. This bill is being sponsored by the Railroad Yardmasters of North America, Inc., an unaffiliated organization. It provides that only U. S. and Canadian citizens shall be eligible to hold office in a labor union; officers or leaders shall be bonded; the union shall publish an annual financial statement certified by a public accountant; a cooling off period of sixty days before striking; no interunion strikes; and other conditions which must be met before the union would be certified as bargaining agent by the National Labor Relations Board. This bill will probably never get out of the Committee. But it is a step in the right direction.

Mobilizing Public Opinion

As one who sits at the receiving end of the endless stream of press releases which pour in from all agencies of government, we are amazed at how many words can be used to say nothing. You read one release and are convinced that the country is on the verge of ruin. We are called upon for more and bigger sacrifices. The next release is full of cheer and praise for the wonderful strides we are making in meeting President Roosevelt's production quota. In one breath we are told that production will win the war; in another that transportation will win the war. And so it goes. One gradually but inevitably reaches the conclusion that our muddled public relations is just about on a par with the production muddle before Don Nelson took over. Modern war is quite as much a matter of winning the home front battle as it is the front line battle. And to win any kind of battle there must be direction, and coordination of effort. One hesitates to suggest as a remedy setting up another board. Washington is already dizzy with boards. Perhaps a better way might be to take some of the various publicity departments of the existing boards, as well as the Office of Facts and Figures and any other loose ends lying around, and merge them into an overall Public Relations Board. Then, when all the sheet writers and Mimeograph twirlers are rounded up, run them through a separating machine and let about half of them go back home and go to work. In place of these word slingers, man the new agency with a staff of experienced public relations men who really know what makes public relations tick. If there is one thing public relations isn't, it is the kind of pitter-patter that comes rolling out of the Mimeographs down in Washington.—*J. C. A.*

"Drop in some morning about 10:30, McGinnis, *and I'll show you a traffic jam!*"

"Sure, Mac, I know—you run up against parades, football crowds—and a World Series now and then. But we're handling traffic jams every day.

"This war is taking some of the traffic off your beat and putting it on mine—taking it off the streets and putting it on the telephone lines.

"And we're getting short of materials. The stuff that used to make switchboards and cables now goes to the shooting part of the war.

"But we've found the public good-natured and helpful just as you have. The trouble began with Hitler and will end when we finish with him."

LONG DISTANCE *helps unite the nation*

This Hullabaloo About Profits

It is time for business to speak up and tell its side of the story. CIO unions and many Washington spokesmen are clamoring for various schemes to deprive industry of profits needed to enable it to survive the readjustments and return to peacetime operations

BY JOHN GARTH

PLANK number one in the UAW-CIO master program for winning the war reads:

END ALL WAR PROFITS. Establishment of a rigid ceiling on, and control of, profits on the basis of 3 per cent return on actual capital invested. All the corporate earnings over 3 per cent to revert to the Government. The shocking evil of exorbitant corporation "bonuses" and salaries must be ended.

A senator from Texas wants to limit all profits during wartime to the average of yearly profits for the previous five years. Another senator wants to limit profits to 6 per cent, taking away 99 per cent of all profits above this figure.

Before we comment on these proposals, suppose we consider a case of alleged "profiteering" during the previous World War, which ended on November 11, 1918. On this date a certain munitions maker had 22,000 people on the payroll. The plant had been vastly expanded, and the corporation had been forced into heavy financing to carry on its wartime manufacturing program.

For about eighteen months the company sold nothing to its regular customers. Its salesmen were discharged and it had no wholesalers or dealers. Day after Armistice came a telegram from the Government stopping all work and canceling all orders. Here was a giant company, which people thought was earning tremendous profits in wartime, with no customers, no orders, no salesmen, and facing the necessity of conversion back to peacetime business.

What happened to this great company? First, it went to the banks for help. It had to redesign almost all of its civilian products. That took time. It had to rebuild, as best and as fast as it could, its field sales organization. That, too, took time and money. It had to reorganize its factory for the return to civilian production. It tried to bring out new lines to take up some of the vastly increased manufacturing capacity.

Before the company was back into normal civilian manufacturing, the bank was dictating its every move. It consolidated the great manufacturing company with a great distributor, which had also gone to the same bank in an attempt to tide itself over inventory losses which began occurring in 1919.

Here were two great companies, both war casualties, trying to stage a comeback into civilian business life. Neither quite succeeded. The merger did not jell. The two companies were unscrambled. The sequel, not to take too long to tell a tragic tale, is that a small competitor finally bought out the great manufacturer, and a large competitor finally took over the great distributing organization.

Both companies were accused of earning extravagant war profits, yet neither company had enough money to survive the dangerous aftermath of war.

Suppose we look at another company's experience after the war. This company had also gone all out for war. It had, at the Government's request, stopped making anything for its civilian customers. When the Armistice was signed, it too received word to stop manufacturing on war contracts. Months later government men came in and inspected the company's inventory, its work in process, and made an offer to the company which was reluctantly accepted. After the company disposed of its war products salvage as best it could, the books showed a million dollars' net loss as a result of working to help win the war. All so-called "war profits" were wiped out and the company had to dig into its corporate reserves to the tune of a million dollars to pay the bills. The loss of a million dollars was a severe setback to this company. Although it survived, the

million-dollar loss delayed the company's march back into civilian life—it meant idle machines, it meant that ex-soldiers and sailors were deprived of work—it meant that men returning from camps and foreign battlefields came home to find a "No Help Wanted" sign over the factory entrance which they had left to join the Army or Navy.

One more look at another business tragedy. Roll back your memory to the slogans of the other war: "Food Will Win the War," "Meatless Days," "Wheatless Days," "Save Wheat for Our Allies." In an effort to provide food for the nation and our allies, Armour and Company piled up the largest inventories in its history. The company was a great unit in our World War effort.

After the Armistice, Armour and Company is said to have lost a million dollars a day for a hundred days. How the company survived is one of the business marvels of the age. The fact that it did survive, even though the chief owners lost everything, is beside the point here, as are the personal misfortunes of the Armour family. The facts we want to consider here are plain—there can be no such thing as an absolute profit in wartime. Even though a company earns large profits for the duration of the war, it may, and probably will see those profits literally wiped out soon after the postwar readjustment begins. Then, what looked like a tremendous profit may melt away so fast that the company would have been better off never to have engaged in war work. But every well managed, farseeing American company is willing and anxious to engage in war work. But every company owes it to itself, its stockholders, and to our country's welfare to survive if it can. If we wipe out profits in a mistaken idea of sacrifice, haven't we wiped out one of the things we are fighting for?

The three cases cited here are but three of hundreds of similar cases. There were many businesses which did not recover from postwar losses. True, there were some which made exorbitant profits. But are we to undermine the business foundations of America to prevent a few profiteers from keeping ill-gotten gains?

As this is being written the press and the radio and the political leaders of the country are whipping our people into a frenzy of emotion about "war profits." One senator has introduced a bill to limit profits to the average figure of five previous years. Another senator would limit profits to 6 per cent of invested capital. Many leaders seem to feel that profits have become wicked.

It is unfortunate that this outcry has been raised at a time when many businesses are struggling to survive, because the survival of business is as necessary to insure a strong, virile, prosperous America as is the survival of our liberties in other phases of our national life. Without a strong, expanding, healthy business structure after the war, will we not have fought the war in vain?

We, as a nation, cannot outlaw profits and expect our returning soldiers to come home and find the jobs which were so fervently promised to them when they left. The returning soldier may well wonder what his fighting won for him if he comes home only to walk the streets hunting for a job.

Most of the outcries against profits are carefully worded to appear as if the opposition is only objecting to excessive profits, but the rub comes when "excessive profits"are defined. That there can be no justification for excessive profits during our country's fight for its national existence goes without saying. No one wants any corporation or individual to salt away excessive profits while our men are fighting all over the world. Nor can we find any way to justify some profits that have been made. Perhaps it was the Jack and Heintz case, or some of the cantonment building profit cases turned up by the Truman investigation which brought on this agitation against profits. Whatever caused the outcry, there is considerable danger that business will be deprived of the right to earn enough to permit its survival after the war, unless business can state its case convincingly enough to bring the lawmakers down to earth.

Everyone is familiar with the difficulties, the delays, the expense, and the mistakes encountered in changing over from civilian to war production. When the time comes to change back, from war production to civilian production, the delays may not be so great, nor the expense so burdensome. In this case the manufacturer will be returning to operations and products with which he has had previous experience. But it will be a costly, laborious, difficult process nevertheless. But the big expense may come, not in switching back to civilian production, but in rebuilding a sales and distributing organization, to move the products of his vastly enlarged factories.

It is one kind of problem to return to civilian production—still another to rebuild selling and distributing organizations. The selling machines of most large manufacturers were built up, one man at a time, one branch, one salesroom at a time over a period of years. Tremendous costs have been involved because building a sales organization is a long process of costly trial and error. Where will the money come from to rebuild these sales machines if the Congress puts into the laws of the land some of the dizzy prevailing ideas about what constitutes fair profit?

There will be little employment for the UAW-CIO, AF of L, or anyone else in the factories after the war until sales, service, and field organizations are recruited, trained, and reestablished. Some of the industries which are the greatest employers of manpower will have to establish new dealers, new salesmen to sell those dealers, new branch and district organizations. The dealers will have to hire, train, and organize sales and service or-

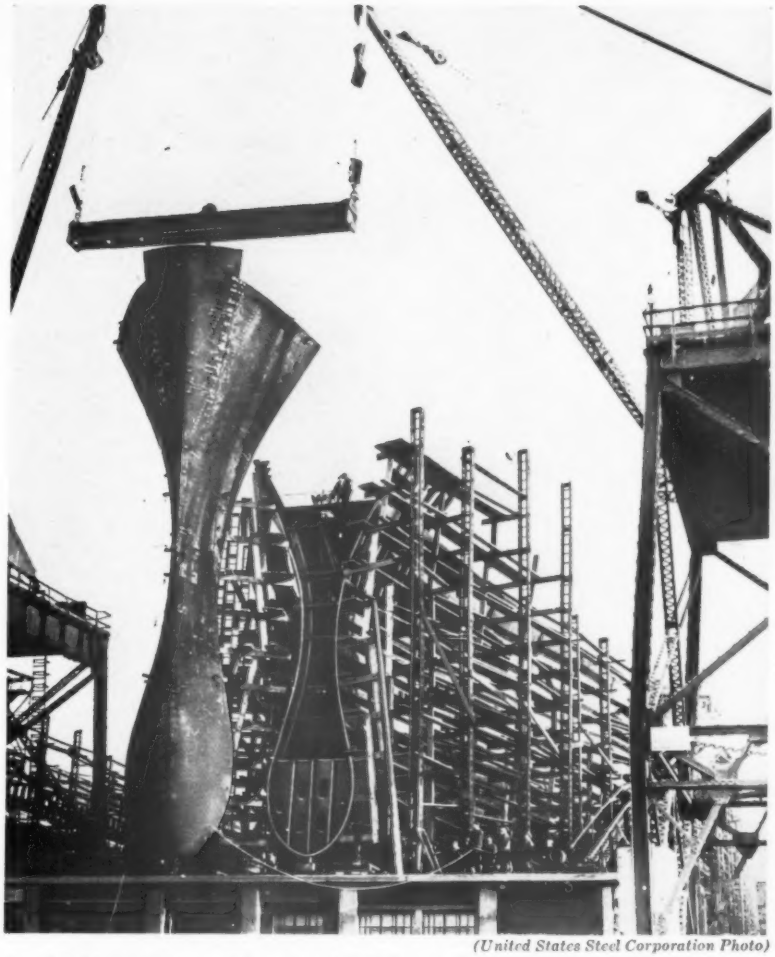
ganizations. Even though, as some people think, the demand for goods will be tremendous, selling and servicing will still be necessary before business rights itself and proceeds with peacetime employment.

All of these activities will eat up capital rapidly. The very speed at which we reestablish peacetime business will depend to some extent at least upon the ability to provide capital. And everybody (except possibly Senators and Congressmen) knows it is extremely difficult to finance a business which has not been earning adequate profits.

Our war industry in this country is civilian industry converted in the emergency to war production. We have no industry in America dependent on wars for business. Considerable misinformation was spread throughout the country after the World War to the effect that the "munitions millionaires" got us into war. This misleading claim was the granddaddy of all our ill-timed peace propaganda, which continued to hypnotize our people to the point where we refused to face realities.

If we had a vast, powerful, sinister munitions industry in America, engaged in fostering war and revolution to produce munitions orders, there would be some sanity in attempting to deprive such an industry of profit. Actually the war mongering "munitions giants" are almost entirely creations of the blood-and-thunder school of fiction writers. At any rate, whether they may have existed in Europe or not, we have no such creatures in America.

Today our munitions industry consists of companies geared to produce automobiles, passenger planes, washing machines, refrigerators, and other such innocent devices as merry-go-rounds and chewing gum vending machines. We believe it wholly true to say that each and everyone of these manufacturers now engaged in war production would be far happier if they were *(Continued on page 36)*



(United States Steel Corporation Photo)

A welded bow section of a new tanker being erected on a shipway. Here is an example of innovations and speed-up methods devised by industry to win the war

Workers and Taxes First

For every worker employed by one great corporation sales were	$5,336
From this sum workers were paid *(This includes salaries, wages, pensions)*	1,990
The Government took for local, state, and federal taxes	629
For wear and use of facilities the company retained	315
For interest on borrowed money the company paid	20
For raw materials, services, and supplies the company paid	2,000
The company retained for future needs (rebuilding, repairs, expansion, etc.)	185
Which left, for dividends for use of facilities	197

This case history of the experience of Earl North Buick Company holds hope for other dealers who may utilize sales force and equipment to get into new fields or win war work

BY CHARLES N. TUNNELL

Earl North's Buick sales and service plant in Houston, Texas, was one of the best ... here, it is filled with sheet metal working machinery to handle war contracts and fill ...

War Work for Automobile ...

WHEN it was finished three years ago, the Earl North Buick Company building in Houston, Texas, was said to be the finest automobile agency building in the South—62,500 square feet of floor space all under one roof, occupying an entire block of ground. This automobile agency building contained a big showroom, air-conditioned waiting room for customers, a customer's service department, and a new car service shop equal to the best in the country.

But Pearl Harbor sounded taps temporarily to the new car business. Earl North had 185 employees—all trained in their field of the automobile business. He immediately set to work to build up his service business to help offset some of the volume lost from new car sales. He succeeded to the extent that service sales for the first three months of 1942 exceeded service sales for the same period of 1941. But service alone will not carry a big dealer organization.

Mr. North, like many small business executives, wanted to convert his business to wartime production. Senators and Congressmen were contacted and told that the North organization, with ample capital to finance itself, wanted to work for Uncle Sam. Boards and bureaus were contacted. The forerunner of the WPB was contacted in person by Earl North's general manager in Washington, and other governmental agencies were contacted personally in St. Louis. "We have ample floor space, a modern building, 185 loyal and highly efficient workers, ample capital of our own—now what can we do?" was a stock question.

The answer was always:

"Thanks for the fine spirit—but you have no production facilities. You are simply an automobile distributor, not a manufacturer. We have thousands of small manufacturing plant owners anxious to serve the Government in the defense program, and it is hard enough to find places for them."

A month of sweating. Nothing happened. There was no use waiting longer for instructions from Washington. A ready-made plan would have to be developed and laid before the governmental agencies and before prime contractors. By personally contacting some of the larger governmental contractors, it was found that some of the subcontractors were being overloaded and unable to turn out all the contracts fast enough . . . one such field being in the sheet metal industry.

The equipment in one sheet metal shop and other new and used equipment was purchased. Within forty days the Earl North Buick Company's new car service department had been closed off into 8,000

west. Now, in place of the equipment seen
emical products made under a license plan

ile Dealers

square feet of manufacturing space for the Earl North Sheet Metal and Tool Works and the first contract was well on the way to delivery. Incidentally, this first contract amounted to only $1,000 or so, but it received the okay of the Navy Department. It was for metal cases to hold pistols and other small arms for sub chasers under construction in the Gulf Coast area. Then invitations to bid on other jobs began to come in, and direct agreements were reached for contracts and subcontracts for such things as 55-gallon oil drums, 5-gallon gasoline cans used by the Navy, metal liners for wooden cases used for shipping shells and ammunition, all types of sheet metal work in ships, sub chasers, and other machines.

Retooling has been the anchor on many conversion jobs for war production. This automobile dealer foresaw this difficulty and the first installation was equipment and all facilities for making dies, tools, and precision instruments. Now all gauge metal up to 6 gauge can be cut, and bending and braking equipment handles metal up to 15 gauge. One 250-ton press is used, two smaller presses are operated. All spot and electrical welding, lathe work, etc., are done right in the shop.

Although practically no equipment used in the automobile shop was of value to this new line of production, the welding, painting, etc., materials and facilities were transferred; and the experience of shop men proved to be a valuable asset. Out of the 185 employees, 80 to 90 of them were in the service end of the business. Immediately, ten men from the new car service shop were transferred to this new sheet metal works along with the general service manager, R. A. Parker. Charles A. Nichols, an experienced sheet metal shop manager, ex-Navy man, and shipbuilder, was brought in as shop superintendent and with him came some skilled workers. At least fifty workers will eventually be used in this shop, most of them recruited from the ranks of Earl North automobile mechanics. Some of these mechanics have gone into other war work, four of them going to the Army as mechanical instructors in carburetion, ignition, and other technical work.

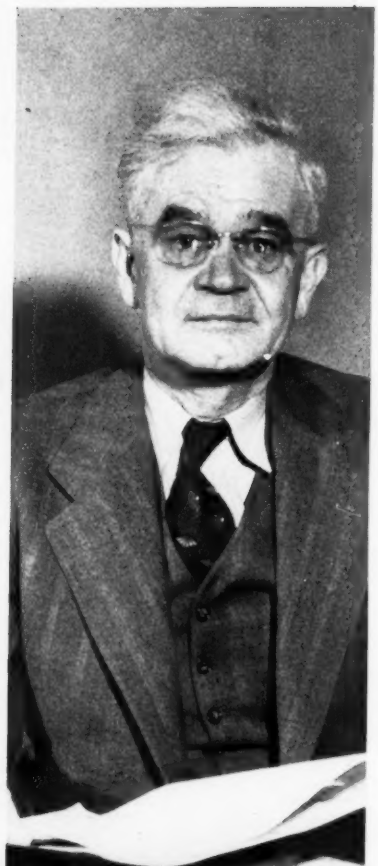
While this automobile dealer was investing $150,000 in a new sheet metal and tool works to work into the war production program and to help take care of some of his organization, he had feelers out in other directions, too. He wanted something that would give employment to the salesmen, office workers, and others not skilled in mechanical production—yet something of a nature that contributes toward the war program.

Harry Smith, a representative of the Kelite Company of Los Angeles, walked into Earl North's office looking for a good salesman to take over the Houston territory because he knew that many good automobile salesmen were being forced out of work. This automobile dealer could visualize employment for more than one man and direct aid in the war program by reducing transportation, etc. F. L. Alexander went to California and after two weeks of thorough investigation, the Kelite Company had a new submanufacturer, the Earl North Kelite Company of Texas, the first and only submanufacturer established by this firm.

Across from the main automobile building operated by Earl North is the used car building with some 10,000 square feet of floor space. It was formerly the used car shop. Today, chemicals are being mixed and manufactured there. In less than 60 days, 4 or 5 of the 127 chemicals manufactured by Kelite were being produced in the Houston plant with actual physical investment of only some $10,000. Other Kelite products are being distributed from the Houston plant while formulas for their manufacture are being worked out with Earl North employees.

Ten or twelve of the new car salesmen for Earl North Buick Company are now Kelite salesmen after having taken two weeks of intensive sales training and demonstration work from Mr. Smith, the Kelite representative. From these salesmen, men will be selected to manage branch offices in Dallas, San Antonio, New Orleans, and other southern cities—especially in the vicinity of war work, for Kelite products are used in washing down airplanes after so many hours of service, in scouring machine parts, cleaning and cutting grease, cutting skum and grit from roads and runways, dish washing powders for institutions, special soaps and chemicals for hospitals, schools, machine shops, etc.

How 19 Small Plants Found War Work Contracts



Harrison B. Judd, the engineer who took hold of the San Jose, California, group when it was floundering in its attempt to obtain war contracts, developed the methods which finally brought work and success to the cooperative organization

After false starts and discouragement a group of little plants in San Jose, California, perfect an organization which is doing good war work and handling a large volume of work, with profit, satisfaction to all concerned

BY ANDREW R. BOONE

IN JULY 1940—eighteen months before the Japs dove over Pearl Harbor—the San Jose, California, Chamber of Commerce, through its industrial division, surveyed all the small machine shops in its metropolitan area. The exact number available for production of military goods is a military secret. Information collected revealed these facts: Type of machines, number of men employed, floor space, type of work normally produced, and the possibility of expansion both as to space and personnel. Brochures containing this information were mailed out to Pacific Coast aircraft manufacturers and to various government agencies, as a solicitation for work. Results: Nil.

Two months later, discouraged by this early experience, the Chamber called Harrison B. Judd into the picture. An able engineer, Mr. Judd immediately saw that mail-order solicitations would never bear fruit. He began jumping around the country, visiting aircraft manufacturers, Army ordnance at San Francisco, Army officials at Washington, and the OPM. One day an Army officer came to San Jose and in a speech confirmed the soundness of Mr. Judd's approach. "You may have the best possible facilities," said the visitor, "but the Government won't know about them until you tell your story. You must sell your idea."

"And that," Mr. Judd tells you, "is exactly what we have done. Everywhere we preach the combined ability of our shops and the capability of our skilled machinists."

He organized San Jose Manufacturers, Inc., and started bidding on contracts. He missed several. Then he hit on the proper combination for 300 gun carriages . . . $2,000,000 in round figures . . . and got it. Production is now under way.

Here's how the production works out: San Jose Manufacturers, Inc., the parent organization and prime contractor, figures costs and enters the bid. Once awarded, parts of the work were parceled out to nineteen shops. Raw materials come into the forging department, where initial work is undertaken. From here, the parent organization parcels out the parts to the several shops. When their job is done, again the prime contractor picks them up, hauls them to an abandoned laundry on the edge of the city, where they are finally assembled into the completed carriages. From there they move on to the Army.

The forge and the assembly plant may be considered the key to the project, for—to obtain contracts, the prime contractor must possess actual productive capacity. No "under your hat" bidding as far as the Ordnance Department and WPB are concerned. So, Mr. Judd arranged for installation of seven drop hammers in the forge building, necessary tools in the final assembly building. Those institutions set up and ready, he could guarantee both control of the individual departments, represented by the shops, and overall production represented by the two aforementioned.

Contracts between the Government, prime contractor, and subcontractor provide for definite schedules of prices, based upon the machine hour and minimum rates of production. Title to special tools is vested in the prime contractor. Labor is protected by contract providing for pay increases as costs of living advance. No subcontractor may "steal" another's employees.

Thus far, harmony prevails in San Jose. The plan works smoothly. Except for geographical locations, Mr. Judd heads a single firm, departments on the gun carriage contract being housed under twenty-one buildings instead of under a single roof.

Mr. Judd took a leaf from the California fruit growers cooperatives in setting up the San Jose organization. It is a corporation without capital, yet for practical purposes its credit is unlimited. The charter authorizes 100,000 shares of capital stock. When production was started on the gun carriage order, the shares were distributed to the parent firm and to the participating firms, principally to the latter. Acceptance of a proportion of the shares did not, however, involve any consideration on the part of the individual plant. Yet to retain his shares beyond the first contract, each subcontractor must participate in subsequent contracts. Should his participation not extend beyond a single contract, he must relinquish his stock while retaining an interest in it.

Parts—"bits and pieces" as the British term goes—made in scattered plants in and around San Jose will be assembled in this plant, leased for the purpose

Participation in payments and profits is simplicity itself and may well be adapted by small machine shops in any locality. On completion of the gun carriage contract, for example, one-third of the profits will be distributed in proportion to the work performed by each participant. One-third will go to the participants according to the amount of stock assigned to each. The final third will be kept by the association for use as a revolving fund or working capital.

Let's say the Jones Manufacturing Company is one of the nineteen firms producing some of the two hundred odd parts going into the finally assembled gun carriages. Jones has been assigned a fairly thin slice of the total, say $12,000. He has got the job on a cost-plus-10-per-cent basis. He completes his job to the satisfaction of the parent association, the WPB, the Army ordnance department, and is entitled to his cut in the profits. On the cost-plus basis, he earns $1,200. Of this, he receives a check for $400 immediately. Of the next $400, he receives a share in proportion to the number of shares he holds. The final $400 is then transferred to a revolving fund held by the association until final dissolution . . . perhaps not before the war ends.

Why doesn't Jones get the full $400 of the second allocation? For this reason: The prime contractor handles all managerial responsibilities, such as purchasing, routing materials, and general business functions, as well as final production and assembly. Thus, as prime contractor, the association is assigned a larger proportion of the stock, the balance being cut in proportion to the amount of work done by each member plant.

Equality of production is attained by the prime contractor, who, with full knowledge of the capabilities of member plants, allots the various parts of the contract to the most efficient firms on those particular pieces. A rate per hour per machine is agreed upon by member plants, which receive a minimum number of pieces to produce each hour. If a plant produces more per hour than has been planned it receives the benefit of its efficiency. Should it produce less, the plant must up production to the minimum or forfeit its interest in the contract. Should this con-

tingency occur, other plants will be taken into the cooperative to fill the vacancy.

In addition to the hourly rate, each plant shares in the profits, dividends, and increased assets of the association.

Financing such a plan has offered some difficulties. Whether the method worked out at San Jose can be made universally applicable remains to be seen. Mr. Judd was informed the Government would prefer his group to handle advances for tools, equipment, working capital, materials, and other early expenses through local banks. Mr. Judd has found this plan makes available finances that are at once limited and unlimited. Limited, in that the bank will supply no funds not actually needed for those purposes. Unlimited, in that, given a contract and satisfactory production costs, the association can get all the funds it needs.

For example, a San Jose bank loaned the association money with which to buy drop forge hammers and other equipment. Covering the loan is a note signed by both the association and all its individual members as well.

San Jose needed such a plan. There was the matter of machinists, home owners, taxpayers, consumers, leaving the city for employment in San Francisco, Los Angeles, and elsewhere, where wages higher than prevailing in small shops dependent upon day-by-day small orders are being paid. Small shops, in the absence of war work, were facing drastic restrictions in materials. In many cases, doors soon would be closing for lack of raw stock. How could the capable men be kept at home and be available for normal pursuits when the war ends? By just such an association as is now functioning to everyone's satisfaction.

San Jose's workers are at home, contributing increasingly to national defense. And there's no noticeable slackening of efficiency due to their geographical spread in small plants. Their work doesn't prove defective more than once, and they don't fail to meet specifications more than once. Should any such fall-off occur, the prime contractor simply notifies the small shop of the parent company's intention to cancel the contract. The shop operator has ten days to begin producing in accord with specifications laid down by the Ordnance Department. If he fails, he's out and another takes his place.

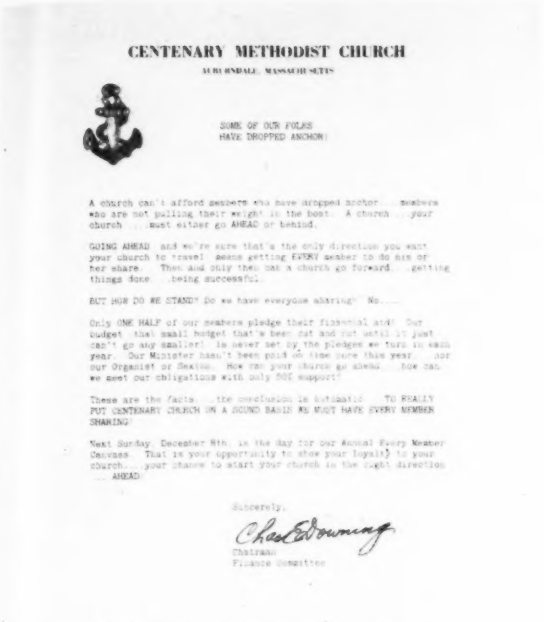
Sum total of the whole scheme is on-time production at rates of compensation fair to government, employer, and employee. Contracts between the various parties, from Uncle Sam down to the labor union, see to that. For a city of the San Jose type, not blessed with large individual manufacturing units, Judd's plan is proving entirely workable. After all, it is producing gun carriages. That seems to be the test. That many similar attempts elsewhere have failed seems to prove that war work demands the same skill we expect in civilian production.

As many as 45 per cent of all cartons shipped are split, according to some big shippers. Before the development of this new, divisible carton, the only way to keep cans from tumbling out was by tying pieces of string about each individual section

Shippers Aided By Split Cartons

TO MEET the problem of keeping cans from tumbling out when a carton is split, Rumford Chemical Works has developed a new carton. Around the outside of the standard size, twenty-four-can carton runs a line. By slicing along the line, a jobber can split the carton and obtain two separate complete units. Printing on the inside walls of the divided sections reads "Half Case, One Dozen." The new carton is considerably stronger than the old type, due to the reinforcement of the interior wall in the center.

Here is another effective idea, so simple that one wonders why someone didn't think of it before.



CENTENARY METHODIST CHURCH

AUBURNDALE, MASSACHUSETTS

SOME OF OUR FOLKS
HAVE DROPPED ANCHOR!

A church can't afford members who have dropped anchor ... members who are not pulling their weight in the boat. A church ... your church ... must either go AHEAD or behind.

GOING AHEAD ... and we're sure that's the only direction you want your church to travel! means getting EVERY member to do his or her share. Then and only then can a church go forward ... getting things done ... being successful.

BUT HOW DO WE STAND? Do we have everyone sharing? No.....

Only ONE HALF of our members pledge their financial aid! Our budget ... that small budget that's been cut and cut until it just can't go any smaller! ... is never met by the pledges we have to work with each year. Our Minister hasn't been paid on time more this year ... nor our Organist or Sexton. How can your church go ahead ... how can we meet our obligations with only 50% support?

These are the facts ... the conclusion is automatic ... TO REALLY PUT CENTENARY CHURCH ON A SOUND BASIS WE MUST HAVE EVERY MEMBER SHARING!

Next Sunday, December 8th, is the day for our Annual Every Member Canvass. That is your opportunity to show your loyalty to your church ... your chance to start your church in the right direction ... AHEAD!

Sincerely,

Chas Ed Downing

Chairman
Finance Committee

P.S.—Turn this page and read plain facts you ought to know

BASKIN

CHICAGO • ILLINOIS

Dear Sir:

You know how it is with a

It's easy to puff one up with hot air. But one little weak spot, or one little jab and -- pouf -- what have you got? Not much of anything!

Clothes quality is something like that! Any amount of blowing and puffing about value, quality, etc., won't put all these things in a garment unless they're really there to start with!

And that goes particularly for a topcoat ... because topcoats today are being subjected to more strenuous wear than they ever have been before.

We've got just the answer to your topcoat problem for full. It's a new coat we're featuring called -- MOTORCOAT!

Motorcoat is made of a firm, sturdy, gravenetted fabric that will wear and wear and wear. It's a smart-looking, smooth finished coat that has worlds of style and will hold its shape under the most trying of conditions.

Most of us spend a lot of time in our automobiles today and naturally this new Motorcoat of ours was developed to take the hard wear you give a coat getting in, getting out of ... and sitting in a car all day long while you're driving it.

Motorcoat is styled and tailored by Hart Schaffner & Marx. That in itself is your assurance of quality, and smartness. Add to this the all-inclusiveness and style-rightness of our selection - which features a wide variety of new fall colors and models and we believe you'll agree that Motorcoat is the outstanding coat buy of the season. (Its price? - Only $30.)

Very truly yours,

BASKIN

Gadgets, Tricks, and Puzzles to Make Letters Pull

SENDING out 325 letters a month to people who had pledged contributions to a church, an advertising man who was the church treasurer was worried because some months not a single reply was received to his appeals.

After several disappointments he obtained a supply of miniature anchors, fastened them in the upper left-hand corner of the letterhead, and built a letter around the idea, "Some of Our Folks Have Dropped Anchor." The letter pulled $1,000 within a week. It was a simple dramatization of an idea which had been stated in many other less successful letters.

The same idea could be used in a collection letter, or in a letter to association, lodge, or club members. There are many simple gadgets available for the purpose of adding extra attention-getting value to letters. The anchor letter and another with a small balloon are illustrated above.

Recently 10,000 letters used in a charity drive went out with chicken wishbones attached near the top of the letterhead and a letter built around the "wishing" idea. The results were excellent.

Hart Schaffner and Marx has developed an entire series of letters for its dealers built around gadgets. One uses a nail puzzle, another a lantern with a red "globe" made of plastic, still another a miniature football. Among the miniatures available, at prices which do not make the cost of letters prohibitive, are claw hammers, a pair of dice —all fives and twos, so that every throw shows up "sevens." There are also short pencils, old-fashioned handle bar mustaches, horseshoes, lanterns, blue chips, and simple puzzles.

Obviously, the gadgets themselves are not a guarantee of success. The letters must "fit" and be appropriate to the gadget, and the idea must not be "dragged in by the seat of the pants." If it is well done and carries out the suggestion of the gadget, there is considerable evidence to show that results are increased far beyond the extra cost of the gadgets and the extra handling incident to attaching them to the letters.

The editors will be glad to advise readers where supplies of these gadgets, tricks, and puzzles may be obtained.

Ample supplies of drugs and medicines are kept on hand to meet every conceivable emergency or need when it occurs

This shot of one of the instrument cabinets shows how well the clinic is prepared to give instant service to patients

GUARDING EMPLOYEE HEALTH

Pepperell Manufacturing Company's new health clinic for employees at Biddeford, Maine, plant shows trend of industrial medicine toward prevention as well as treatment. Medical departments now play important roles in industry's effort to improve working conditions

SOME years back when business and industry first began employing medical examiners to examine applicants for work the idea was, of course, to select good, healthy physical specimens, to insure selection of men and women who had no contagious, infectious, or dangerous diseases.

For many years the "company doctor" was not regarded especially high. Many employees never consulted a company doctor voluntarily. Because of the age-old suspicion between employee and employer many companies found that efforts to extend the usefulness of medical departments were resented by employees. Somehow or other, in some plants, company doctors were considered none too friendly to the employee. They were on the other side of the fence from the worker. That much of this attitude was wholly unjustified and based on hearsay and prejudice made no difference. Then it was difficult to induce employees to report to the medical department in the event of accidents. They especially hated to report small or trivial accidents, some of which often developed into more serious cases than the employees first expected.

Gradually the medical men won the confidence of most employees. Better relations between employee and employer wiped out the remaining hang-over of doubt and suspicion, and employees learned that company doctors were their friends, not their enemies.

In recent years, in line with trends in private medicine, the medical departments of leading companies have undertaken the practice of preventive medicine. The idea, in many modern medical departments of business, is to keep employees well—not to wait until they hurt themselves or fall ill before going into action. Medical

departments have tackled the problem of lost time and in some cases have been highly successful in reducing absenteeism. Today in many companies it is a rule to report directly to the company doctor or medical department when remaining away from work. Frequent consultation, good advice, and a friendly attitude have brought many company medical departments into high esteem.

Typical of these modern medical departments is one just completed at the Biddeford, Maine, mill of the Pepperell Manufacturing Company, whose main offices are in Boston. This widely-known textile manufacturer is running today at what might reasonably be called breakneck speed, producing its regular lines of sheets; herringbone twills now being used by the Government for fatigue uniforms; shirtings for the Navy, twills for shirts, pants, and hats for Army cooks; shoe linings for Army shoes; and other lines. The plan is to do everything reasonable in the company's power to keep its employees well, to guard their health, and treat emergencies when they arise.

New employees will be subjected to a careful examination, results of which are entered on a physical history card to be maintained on file in the clinic during employment. When a new applicant is accepted, the medical examination includes a check of weight, heart and blood pressure tests, eye tests, and other tests in a private examination room.

Many business men think that only the largest companies can afford medical departments, clinics, or whatever term you choose to call them. While Pepperell itself is a big company, with mills at Biddeford, Maine; Lindale, Georgia; Opelika, Alabama; Lewiston, Maine; and Fall River, Massachusetts, there are only 2,400 employees at Biddeford where the clinic here illustrated is situated. Many other clinics are operated by companies with fewer employees—some with less than 1,000 regular employees. In one company where there is an excellent medical department, absenteeism is down to almost the irreducible minimum, with an attendance record of 98.38, 98.57, and 98.59 per cent for three recent years.

Before employees can start to work, a carefully recorded physical history is begun preparatory to the examinations

Because weight is an important yardstick of good health, first step is to record new employee's weight, height, etc.

Instant treatment of the inevitable slight cuts, bruises, and other mishaps prevents development of serious cases

One end of workroom, showing well designed equipment built especially for this type of modern industrial clinic

Can We Pull Up the Slack In Selling?

BY EUGENE WHITMORE

Will selling ever recover from the licking it is now taking? There are plenty of powerful people in this country who call it a waste and who say we will never go back to old methods of selling and distribution. And they may be right unless we weed out selling's waste

A FEW weeks before Pearl Harbor and the resulting tight freezing order on certain types of office equipment, a sale for three office machines was completed which had been pending for more than seven years. Here is the story.

Eighteen years ago one company bought three accounting machines. They have been in daily use, giving yeoman service ever since. About seven years ago a salesman for the company which originally sold them began soliciting an order for new equipment. In the intervening years several important improvements have been incorporated in the machines.

From 1935 until 1941 we estimate that at least thirty calls were made by the three salesmen operating in the territory in an intensive effort directed toward trading out the three obsolete machines.

Is there anything wrong with this? No, except that it is expensive and probably unnecessary. Why do we say, "probably unnecessary"? Simply because about twenty-six or twenty-seven of the calls were just routine calls in which no really strong effort was made to show the prospect that the machines were costing him money every day. On the twenty-seventh call a new salesman came on the job. He knew from the serial numbers and the condition of the machines that the prospect had long since gotten his money's worth out of the three machines. But the prospect did not figure it that way. The machines were still working. So far as he knew they were working satisfactorily. After all he was the treasurer of the company and did not spend his time watching three office machines. The operators were not complaining. It would cost a lot of money to replace the machines. Why spend the money before it was absolutely necessary?

"When the machines break down and we can't have them repaired anymore, we'll talk to you about buying new ones," said the prospect, intending that statement, plus a gentle wave of his hand toward the door, as a dismissal of the salesman and the subject. But the salesman was one of these fellows you can't dismiss with a wave of the hand.

"Now just forget for a minute that I ever said anything about selling you new machines. I *think* those old machines are costing you money. But I can't *prove* it right now, and I do not expect you to buy until I can prove it. If they are costing you as much as I think they are, you want to know about it. Now give me permission to make a study of the operations in the department where those machines are working. If I cannot show you where you are losing money by keeping them—I mean prove to you in black and white—I will not call on you again for two years."

The prospect told the salesman to go ahead. A few days later he appeared at the office and spent the entire day there. He consulted the operators, talked with everyone in the department. He watched the flow of work in and out of the department and made a careful estimate of the work handled during the day.

A day or two later he called with a written proposal, which included an estimate of the cost of operating the department with three machines. His proposal pointed out that with new machines only two would be needed, and that a third or "stand by" should be purchased as a precaution, but put to work on another operation entirely. This new operation was being handled improperly and clumsily, because of the lack of modern equipment.

When the prospect read the proposal, with a direct statement of estimated savings, he said, "Let me have a day or two to check your estimates. If you are right, we owe you an order for three machines."

In about ten days (prospects never check up things like this as quickly as promised), the salesman had his order for three machines.

Now the whole point of this story is that the prospect bought just as quickly as he was given facts which made sense to him. The twenty-six previous calls might as well not have been made. The last four calls which the new salesman made were the only calls which were really worth while.

We can talk about calls—the

twenty-six calls made over a period of six years—as being worth while "just to keep in touch with the prospect," to "service the prospect," or to "keep the prospect happy" until the cows come home, and we still have little justification for such aimless selling. Perhaps this is the kind of selling which will have to go after the war. I told this story to one sales manager and asked him if he thought any of his salesmen were doing any such selling comparable to the twenty-six first calls made on this prospect.

"About 30 per cent of all our sales effort is exactly that and nothing else. We should not even dignify it by calling it selling. It is just visiting, dawdling, boondoggling, or thumbtwiddling. I've been guilty of plenty of it myself. And I don't know how to stop it. You can't expect salesmen to work under full steam day in and day out. I suppose it is just the inevitable 'slack' that we can't stretch out of selling, no matter how hard we try."

What sales managers must ask themselves, it seems to this writer, is: "Can a business stand 30 per cent 'slack' in sales effort?" If we don't ask ourselves that question, there are plenty of others who will ask it for us. As of today, with a shortage of manpower, of transportation facilities, with most plants swollen with undeliverable orders, the slack in selling may not be apparent, may not even exist, in many lines. But these present conditions will not last forever. The sales manager who begins now to devise ways and means to take up the slack in selling, if any exists in his organization, is the sales manager whose company will be the first to report dividends in the post-war readjustment period.

For some time now I have been asking purchasing agents how much of their time is taken up by salesmen who are making routine calls. Routine calls, I explained to these purchasing agents, mean the kind of calls when a salesman comes in for a visit, stops for a chat, or

(Atwell Photo)

How Much Can You Pay For Sales?

Seems like a silly question to ask now, what with sales rolling in faster than the factory can produce and most customers clamoring for more goods. But this will not last forever, and today many smart buyers are determined to answer the question for every seller who gets their business.

The smart buyers of tomorrow simply are not going to pay high selling costs. But that's not all. There are plenty of powerful and influential people in America today who think that our present sales and distribution machinery is obsolete and doomed. With the new competition rising from the giant plants we are building today, there will be little room left for the outfit with high sales costs. This is the second of a series of articles written to put the spotlight on some phases of selling which could stand improvement. The next will be published in an early issue of "American Business."

says, "Just came in to see if there's anything doing in my line today." There are all varieties of this type of call, and all degrees of sales effort are expended on them. But the purchasing agents estimate even today, with many salesmen not calling at all, that anywhere from 10 to 30 per cent of all salesmen's calls are no more than routine calls, with no special sales effort expended, no definite proposal, no pertinent information to leave. Some purchasing agents estimate this type of call to amount to as high as 60 per cent of all calls made on them by salesmen.

"About a third of the salesmen who call on me are just on what I call 'fishing expeditions,' " said one purchasing agent. "These salesmen come in to:

(1) Ask if we use anything in their line.
(2) Learn if we are satisfied with present sources.
(3) Ask for a 'share of our business.'
(4) Make vague claims about 'saving money.'
(5) Beg for just a 'trial order.'
(6) 'See what's doing these days.'

"Of course, I have to be courteous to all of them, but they do take up a lot of time which I could use more productively. Time after time I wonder what a salesman really came to see me for. I think as many as 20 per cent of all salesmen who call on me never come back again. The percentage of 'one-timers' may be even higher for all I know, but that's my guess.

"I think it is true that many purchasing agents are mildly dissatisfied with present sources of supply. But we continue buying from them only for one reason: No one else offers much evidence that they would be better. In half an hour I could list twenty suppliers whose salesmen I do not trust completely, whose deliveries are almost never as promised, and whose general methods of doing business are none too good. But we make no change because we are unaware of better sources, despite the fact that their competitors constantly solicit our business. But the solicitation is done in such a haphazard, lack-lustre manner that we are not moved to experiment for fear of slipping out of the frying pan into the fire."

Is this a severe indictment of salesmanship as it is practiced today? Is it an unfair characterization of present-day salesmanship? In talking with all these buyers we cautioned them to remember that immediate conditions are wholly abnormal; we asked them to think back a year or more when conditions were not so upset. We are afraid that the purchasing agents are all too right. What they say is too true to leave us comfortable about the future of salesmanship.

After the war there is going to be, many business men think, more negotiation, more contractual relationships, and less "selling" as we know selling today. Typical of this idea is a recent case which came to my attention. A big lithographer was tipped off to a piece of business which was to be placed. Said the friend who brought the tip, "Sharpen your pencil and get over there and land this job."

"But that's not our way of doing business," patiently explained the lithographer.

"We are not looking for orders. We are looking for customers—steady customers who buy over and over again, who know what we can do, who have confidence in us, and who will let us work with them."

"But, it seems to me you have forgotten one thing," objected the friend. "You have to get orders before you have steady customers. What's to keep you from making a customer out of this prospect I am giving you?"

"Nothing at all, except his way of buying. If he shops around for a lot of bids on every order, we can never hope to obtain but a small share of his business. With such customers our selling costs are so high that we either make no profit on the business or we have to charge so much that we can't hold much of his business," answered the lithographer.

"Seems like a pretty arbitrary and high and mighty way of doing business," said the friend.

"It's nothing of the sort," answered the lithographer. "It's just good business, and it is our way of keeping costs within reason. If some customers really knew how much of the prices they pay went for selling costs, they'd reform their buying habits. Where we can work with a good customer, who buys at frequent intervals in quantities we can run economically on our presses, who does not make impossible demands for preliminary sketches, free art work, and other luxury services, we can keep our selling costs as low as 6 and 7 per cent. As soon as we enter this hectic frantic bidding for every order received, paying a force of salesmen to stay out on the streets hunting for a chance to bid on every job that comes up in town, our selling costs go up to 15, 20, and 25 per cent."

The better class of customers in any line of business today are not paying for the type of selling that costs too much. Everywhere smart buyers are studying costs and placing orders on such a basis that unreasonably high selling costs are ruled out. This means that the seller with abnormally high sales costs must look to the small customers, the slow pay customers, the chiselers, the generally unsatisfactory customers for business.

It is a puzzling circle—you can't sell the smart buyers if your costs are too high, and your costs will be too high if you do not sell the smart buyers. So the only answer which seems sensible is to prepare salesmen to sell at costs which are reasonable. But it is more than a sales training job—it is a job of market survey, of selective selling, of customer analysis. And that's a story to come in future issues.

One girl handles the pneumatic riveter; the other bucks the rivets at the plane plant of Glenn L. Martin Company

Operating sanding machines, putting finishing touches on plane parts. Women operate dozens of these machines

New Jobs for Women—II

BY F. C. MINAKER

ALTHOUGH the experience of the aircraft plants on the West Coast and that of the government arsenals has proved the value of women workers in increasing production, some plants are slow to add them to their forces. Selecting, hiring, and training women workers looks like a tremendous problem to the employment man, but by keeping in mind the fact that hiring a new woman worker is just hiring a *new worker*, he has the solution to his problem. He will find that there are few employee problems which apply to women only. New women workers have to be carefully selected—but so do men. New women workers need training—so do men. Women without factory experience are entering a new environment, but so are the men who go into factory work today from farms, offices, and disbanded sales forces.

Prejudice against women in highly skilled jobs sometimes plays a part in preventing the most complete employment of women, but it stems from lack of knowledge and misconception of women's abilities. The old idea that women have no mechanical ability, interest, or aptitude has long since been disproved. But this prejudice still persists and is responsible for some of the policies which frequently prevent the upgrading of women in industry. The statement that women have no mechanical ability is, of course, incorrect. A more precise statement would be to say that they have no mechanical *familiarity*. Once familiar with mechanical details and equipment, as men are, women's ability and aptitude soon become apparent.

Prejudice on the part of foremen and other workers against the infiltration of women workers sometimes presents itself. It is comparatively rare, but where it does exist it is the job of management to get rid of it. Once a few women have been employed in a plant, the other employees become accustomed to seeing them working at machines along with men and this prejudice is rapidly broken down. Then the way is paved for the hiring of larger numbers of women.

The airplane plants have failed to encounter prejudice to any extent for most of these plants are new—new methods, lighter tools, new training practices. From the start the picture has been one of men and women working side by side, doing pretty much the same type of work at the same rates of pay. The survey of California's aircraft plants last year found women and men working together throughout all departments with the greatest of harmony.

The employment of a woman personnel official on a firm's administrative staff, while helpful, is not essential. As a matter of fact, there is nothing in the selecting, hiring, and training of women workers which cannot be handled by the existing personnel staff accustomed to hiring men. The relation of new women employees to the personnel department is the same as that of new men, and while women are useful in personnel work in plants, it is not necessarily because the factory employs women workers.

The part women play as supervisors is an important one. As

first-line supervisors they can sometimes handle routine departmental problems concerning women more easily than men. Women can also train other women, if they themselves have been properly trained and coached for this work. It should be emphasized here that the opening of even minor supervisory positions to women provides a promotion incentive for women. It is important, however, for women supervisors to have corresponding authority with men in similar positions, otherwise employees may be inclined to ignore the women supervisors and take their problems to the man who they feel is "the boss."

Working conditions are covered pretty carefully by existing state laws. There are, for instance, definite state laws regarding the hours of work for women, wage payments, wage assignments, work of minors, and facilities for employees covering health, safety, etc. State laws also restrict the type of occupation held suitable for women. Recently, efforts have been made to loosen up some of these laws for "the duration" in order to get into all-out production. Where the state law prohibits overtime for women, and limits employment to the eight-hour day (in Illinois, for instance), some adjustment may now be made to allow for overtime in war industries. States which have a ten-hour law on the books for women will not, of course, be in the position of having to soften the law. Many states do not permit night work for women in factories and such states are somewhat unwilling to lower this bar even for the war industries. Some of the old blue laws hamper all-out production not only of women workers but men as well. Rhode Island's strict law against Sunday work is a case in point.

In cases where management finds the state laws hampering the extensive use of women in war industries, application should be made to the state Industrial Commission or the state Secretary of Labor for an exemption or modification of such laws for "the duration." The following table shows the variation in state laws regarding the employment of women:

	States Having Laws	
	1918	1940
8-hour day, 48-hour week, or less (some occupations)	3	19
8-hour day (some manufacturing occupations)	6	15
Minimum wage laws	12	26
Regulation of industrial homework	13	18

Adequate information on these laws may be obtained from the Women's Bureau, Washington, D. C., or from the various state Industrial Commissions.

The forty-eight-hour week is the work week recommended by most authorities for women. The Women's Bureau recommends it as being the most productive and the least fatiguing for women; safety engineers recommend it as most conducive to safety standards. A longer work week has generally been found to decrease production over a period of time. The British experience in attempting to apply a sixty-hour work week resulted in a reduced production per man hour. Prolonged periods of such work weeks defeated the purpose of speeding up production because piled-up fatigue increased accidents and absenteeism. It has also been found that a one-day-rest-in-seven promotes production of work. Generally speaking the following standards of employment are recommended for women, although they apply equally well to men:

Half-hour meal period with opportunity for a hot meal. Best possible lighting and ventilation arrangements. Prevention of constant standing or sitting by providing adjustable seats for workers. Safe work clothing, including caps, goggles, gloves, etc. Carefully guarded machines and all other safety precautions. Adequate first-aid equipment and medical department. Adequate washing, drinking, and toilet facilities. Lunch rooms, dressing rooms, and rest rooms.

Experience with workers has indicated that *(Continued on page 37)*

This girl operating an automatic riveter is doing work once thought to belong to men at the Martin bomber plant

Although previously considered men's work there is nothing about this riveting job which a woman cannot perform

(The Studebaker Corporation Photo)

When You Think You Need More Office Help

IN MANY cities it is no longer easy to hire office help. That skinny boy who used to fill out forms over there in the corner is learning about the business end of a Garand rifle now; the giggly blonde who pounded a typewriter in the first aisle has gone to Washington—and so on—and on.

Meanwhile office costs go up. Work accumulates. Lights burn overtime. Yet much of it is unnecessary. Recently one company found its clerks using fourteen different printed forms to write up an order, have it manufactured, shipped, and billed. Now one form, quickly prepared, completes the job—even to the shipping tags and the piecework payroll tickets.

Did you ever stop to figure how much of your total typing time is spent in fooling with carbon paper? It is really shocking when you figure it up. According to one forms manufacturer a typist writing letters or forms with an average of five lines of typing, making originals and eleven copies, spends 78 per cent of the time stuffing, jogging, inserting, realigning, adjusting, and unshuffling carbons!

But you object that you don't make eleven copies of anything written in your office. All right, so what? If you require only one copy and typists average fifteen lines of typing per form or letter, there is still 17 per cent of total time spent in juggling carbons. The figures vary according to the number of copies and the lines written. With four copies and an average of ten lines, more than a third of the time is spent juggling carbon paper. This seems to be too much of a cost burden in these hectic times.

In the past ten years there has been an amazing development in so-called "snapout," "easy-out," multi-fold, fan-fold, one-time carbon, spot carbon, and other types of continuous or snap-set forms. The variety is amazing—the applications endless. A survey of the average office will show hours upon hours spent in doing things the old way, when it would be easy to increase production of machines and workers from 10 to 40 per cent with properly designed forms. That's the cheapest answer to the "help wanted" problem today.—*E. W.*

When You Need More Office Room

United Autographic Register finds that modern desks and tables, properly arranged, eliminate the need for an addition to the office. Uses smaller desks and finds room for more than 25 additional employees in space which seemed overcrowded before new arrangement

WITH sales constantly growing, United Autographic Register Company needed more office room. Although the company's office was completed in 1930 and is modern, well lighted, acoustically treated, it was not large enough to accommodate all the people, desks, tables, machines, and equipment which had been crowded into it.

The main office staff worked in a room 116 by 78 feet, with an ell measuring 32 by 20 feet. Across the reception room at the south end of the office there is another room where the advertising, educational, and sales planning departments were housed. Downstairs, in the factory building in the center of the pressroom was the planning department. Need for new presses dictated a move for the planning department, but there was no place to move it. First studies of the problem seemed to indicate an addition to the office building.

While the puzzle was still being studied, someone suggested that smaller desks, more modern equipment, and perhaps more careful arrangement of the offices would permit the removal of the advertising, educational, and sales planning departments to the general office. Then the planning department could be transferred to the space thus vacated.

United's experience shows that desks are too high and too big. With smaller, lower desks employees are more comfortable and there is room for more people

Here is a group of girls at work on the battery of Autotypists which are used both for writing collection letters and various kinds of sales promotion work

Here was an idea worth investigating. Although it looked like a forlorn hope at first, Fred P. Dauber, the office manager, tackled the job of putting twenty-five extra desks and people, one Multilith machine, two Mimeographs, two commercial artists with drawing boards, and three Autotypists into the general offices. Remember—these people and their equipment were to be added to an office that

already seemed to be well filled.

This was found possible by the use of the small-sized Convertible desks (see AMERICAN BUSINESS pages 30-31, November 1940) which are 58½ by 26¾ inches instead of the usual 60 by 32 inches, so commonly used for clerical desks. There were 96 of these small desks installed. There were also 15 desks slightly larger, 58½ by 34½, for executives and department managers, 9 stationary-bed typewriter desks, and 12 tables.

In the Convertible desk the body

There are some desks and some plain tables in the picture above. Where a file clerk did not need supplies storage space, a table was used instead of a desk

With each desk or table especially selected for the type of work to be done, it was possible to step up efficiency in almost every department at United

or pedestals remain the same, and only the tops are changed. Thus it is possible to make many changes in an office without moving a desk. Typewriters are used on a detachable shelf which fits into the pedestals in place of two drawers and may be changed from left to right. In the United office, girls on one side of the office use the typewriter shelves on the left, on the other side of the office on the right, so that the light from windows is always coming from the proper direction. If it is found that someone needs a larger desk, the removal of a few screws makes it possible to change tops.

Convertible desks are 2 inches lower than standard. As every reader knows, most office desks are 30 to 31 inches high, with the average height 30½ inches. This is too high for comfort and greatest efficiency. But it was never possible to build a lower desk because there was not enough room for knees in the knee well so long as we insisted on the shallow center "catch-all" drawer. There are no center drawers in the Convertible desks, so it is possible to lower the desk to the more comfortable and efficient height of 28½ inches. Readers who remember the original announcement of this desk in AMERICAN BUSINESS in November 1940 recall that it was developed by W. E. Tarr, office manager of Studebaker at South Bend, Indiana. There was some doubt that the height was correct and some sticklers for things, as they have always been, objected. But since then other desk makers have announced lower desks, and it seems the lower height will become standard in the future. Mr. Dauber, of United Autographic, reports universal satisfaction with the lower height in United's offices and states that the smaller area is wholly satisfactory as well. No complaints have been heard anywhere in the office from people using the smaller desks. While desk sizes vary, the usual size is about 60 by 32 inches for clerical workers, although many clerical employees work at larger desks. It is thought that there is an average floor space saving of about 500 square inches in each case where the smaller Convertible desks are used.

Another saving was the elimination of counter files in the filing department. A long counter, with three-high filing drawers underneath, was eliminated and five-high files substituted. This saved considerable space.

In arrangement care was taken to create a layout which enabled

Keeping right up-to-date on salesmen's accounts and commission statements is possible with this modern Underwood Elliott Fisher electric accounting machine

Close-up of the ledger posting department. The trays are kept in order on tables which were selected to match the Convertible desks in style and design

In this central transcribing department, dropped, fixed bed typewriter desks are used instead of the pedestal typewriter shelf desks, as shown on page 30

work to flow in straight lines without backtracking or crisscrossing. For example, the mailing section is adjacent to the customers' ledgers and the credit department, first departments to deal with the day's orders. Throughout the office there is this same thought for related operations being as convenient to each other as possible.

The central typing and transcribing unit, the automatic typewriters, the Multilithing and Mimeographing machines are all in the 32 by 20 foot ell mentioned earlier in this story. So are the Teletype machines. In this department company publications are printed and gathered and most of the promotion material prepared. United uses automatic typewriters for many credit department follow-up letters on slow-pay accounts—one machine for this and three for promotion activities.

United keeps a close check on customers. Every customer is represented by a card in an elaborate visible index system arranged by territories. At regular intervals each tray of record cards goes to the photostat machine where a print is made. The tabs on the visible margins show the status of the customer — when he last bought, when he was last visited by a salesman, product purchased, quantity and other pertinent information. These facts enable the sales executive in the field to see almost at a glance the exact status of every customer represented by a card in the tray.

Being a manufacturer of continuous forms, it is to be expected that United would not be content to let typists waste much time stuffing and unshuffling carbons. In the transcribing department each typewriter is equipped with a Speed-O-Form attachment, a device which handles letterheads, copies, and carbons with little more than the press of a lever. From a folded continuous form back of the typewriter Speed-O-Form feeds letterheads, copies, and carbons into the typewriter platen. When the letter is finished the letter and

FOOD

MORALE

PLANES

WASTE-PAPER

SHIPS

GUNS

STEEL

SPEED ★

OIL

TANKS

PROPAGANDA

WHAT HAVE YOU

WILL WIN THE WAR!

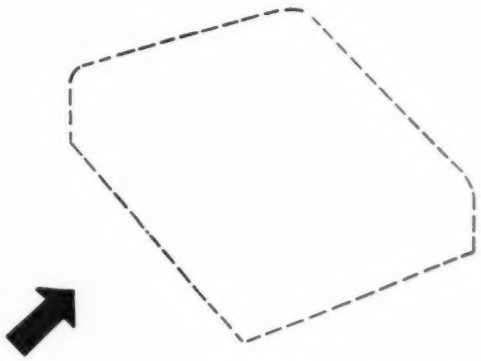
★ SLOGANS to the contrary, of course, no one thing will win a victory over totalityranny.

But in the list above, we naturally concentrate on *speed.* Because the Comptometer adding-calculating machines we make are famous for that very timely quality.

And today, when all of us are racing against time on the production front, Comptometer machines and methods are key weapons in Management's arsenal . . . *particularly on payrolls and costs.*

Because the whole figure-work picture has been drastically revised by war, with many concerns going on multiple shifts of clerical help, your local Comptometer Co. representative is prepared to suggest ways in which your present Comptometer equipment can be better adapted to meet your new problems.

Telephone him . . . or write to Felt & Tarrant Mfg. Co., 1724 N. Paulina St., Chicago, Ill.



This is where we'd ordinarily put a picture of the Model M Comptometer. Because these extraordinary times emphasize the importance of COMPTOMETER METHODS *so strongly, we've omitted the machine in an effort to call your attention to that emphasis!*

COMPTOMETER

REG. U. S. PAT. OFF.

ADDING-CALCULATING MACHINES AND METHODS

Here is a section of the credit department, with the ledger posting department in the background. The desks are equipped with stands for typewriters which fit into desk pedestals, offering a stable support which can be used either at right or left

Two Underwood Elliott Fisher flat bed machines used in the billing department. Note continuous form device

No time is lost juggling carbons when writing purchase orders, as a similar continuous form is used here, too

copies are removed with one motion, while the carbons are returned to position between original and copies, ready to start the following letter.

This equipment permits the typists to continue typing, instead of losing from 15 to 50 per cent of their time stuffing, jogging, aligning, and unshuffling letterheads, carbon paper, and copies. In this department the stationary-bed typewriter desks are used, in place of the pedestal typewriter shelves in other departments. This is because work is speeded with the typewriter in the center of the desk, the Ediphone at the right, and necessary papers and supplies at the left.

Like most other offices United is losing young men to the armed services and experiencing the same difficulties confronting most others in finding trained help to replace the men. Sales are larger than ever before and there's more paper work to be done, especially in cases where products go to the Government or government contractors. Yet by this improved arrangement, by use of tested machines, equipment to speed work and increase output, United's paper work is right up-to-date at all times. Where it would be under present conditions no one knows, were it not for the modern equipment being used.

Finding Jobs for Workers When War Stops Business

LATE in March officials of the United States Maritime Commission walked into the offices of the Colonial Line, Pier 11, North River, New York, and said, in effect, "We are taking your three vessels for the War Transport Board. Here is your receipt."

It was almost as simple as that, and at that moment the Colonial Line, long famous for its New York, Providence, Boston freight and passenger services, was out of business for the duration. The company's first thought was, "What about our employees, some of whom have been with us as long as thirty years and more?"

Soon after the transfer of the vessels to the War Shipping Board, Frank M. Dunbaugh, Jr., vice president of the line, inserted a double-column advertisement in both the new York *Times* and the New York *Herald Tribune* which read, in part:

> We want to place these Experts. . . . Our ships taken for war use . . . Picked men and women who doubled our traffic now ready to work for you . . . Passenger and freight traffic men, accountants, stenographers, telephone operators, purchasing agents, rate clerks . . . other trained personnel.

The advertisement solicited confidential inquiries from employers who were in need of such trained help. No sooner had the papers hit the streets than Colonial Line's telephone began ringing. The 100 or more people (only office people were included) began receiving names of prospective employers to visit. Never before in the company's history were so many calls received. In three days almost all of the employees were placed. One of the largest banks in New York sent over a personnel officer to study the employment records and interview Colonial employees. A famed aircraft instrument company took several employees and even asked to interview some of the nonoffice workers who were at liberty. Employees outside the office were union members and will be placed in new positions by the unions of which they are members.

Officials of companies with which Colonial has done business for many years were among the first to offer positions to some of Colonial's help. Only difficulty encountered was with a few of the elderly employees who were not employed as this report is being written.

When a reporter for AMERICAN BUSINESS called the offices early in April, Mr. Dunbaugh was saying goodbye to a colored man who had been employed by the lines as steward for more than thirty years and who had been with Mr. Dunbaugh's father for ten years prior to that.

The company's effort to assist its former employees has been most gratifying, it was reported, and the response of other business organizations most encouraging. While it may be true that few other businesses could be so completely transferred to war effort, it is possible that other companies will have to face similar problems in the future. Colonial's experience shows that there is no need to throw employees out of work and leave them to their own devices in obtaining new employment.

How Marshall Field and Company, Chicago retailer and manufacturer, gets across the need for conservation of supplies in its house magazine, "The Field Glass"

Teaching Men to Use the Product

Hobart Brothers, welding equipment maker, finds it is profitable to conduct well equipped school to teach modern shop practice methods. Plan creates supply of trained labor and builds good-will among customers

MANY manufacturers of industrial, office, and production equipment have found it necessary to train workers to operate the machines they make and sell. There is nothing new about schools of this nature. Felt and Tarrant Manufacturing Company, widely-known manufacturer of calculators, conducts such schools for calculating machine operators. The several manufacturers of typesetting machines have long conducted schools for operators and the typewriter companies were pioneers in training typists, long before stenographers were trained in public schools.

No company manufacturing a machine can get very far unless there are men or women available to operate the machines after they have been installed. Today, more than ever, there are all kinds of shortages of skilled labor.

In the welding field, which has grown by leaps and bounds, there is a woeful shortage of trained welders. In an effort to meet the shortage and supply skilled and trained men, Hobart Brothers, well-known Troy, Ohio, manufacturer of welding equipment, has recently opened one of the finest vocational trade schools anywhere.

With facilities for training eighty students in arc welding, the school already has a full registry for its first few weeks of operation. It is a non-profit organization established for the purpose of bettering the welding profession by sending trained and qualified men into the field.

The neoteric structure of the school's building is an excellent example of the fabrication methods taught in the school—being built entirely of arc welded steel and glass. Perhaps the most interesting architectural feature of the building is the circular entrance tower. Inside the tower is a visitor's vestibule and lounge where students may visit with their parents or friends. The second floor of the tower is reached by a circular arc welded steel staircase. Glass brick has been utilized in the entryway for lighting as well as for ornamental value.

The main course of study offered consists of 160 hours of training which thoroughly covers the metallic arc welding of steel with both plain and coated electrodes. For students who have advanced through the main course, or for experienced steel welders, additional special courses by personal instruction are provided in welding non-ferrous metals or special alloys. Each student is given personal attention and is advanced as rapidly as his own work justifies. The progress of apt students is not retarded by slower learners. The length of time required by students to become adept varies, of course, with each individual student. However, the average period of training time is four weeks.

Each student has the private use of an individual welding booth equipped with welding bench and machine. An arc welded ventilation system separately connects each of the school's fifty welding booths, and ventilation may be regulated by each student in his booth according to his desires. Slide curtains provide eye protection from the arc in the aisles of the school. A work chart is kept by each student in his booth showing his progress and also the size metal, electrode, and welding heat used for every lesson. Present accessory equipment includes grinders, power hacksaws, drill presses, and a metal brake.

Robert Bercaw, chief instructor, is an expert welder with twenty-three years of experience in the field. Mr. Bercaw stresses practicality in his lessons and exercises. The student who wishes to perfect himself in the theories and technical phases of arc welding, however, has the privilege of attending all lectures and classes conducted at the Hobart Brothers Company for factory personnel. Students may also observe many practical applications of arc welding in the Hobart factory where this method of joining metals is skillfully used in the manufacture of arc welding machines, motor generators, and other products.

The school will be eventually developed to provide complete

The school itself is a demonstration

training in machine shop practice and other mechanical trades.

A recent sample poll of former students showed that practically every Hobart student procures welding employment immediately following completion of the training course—and there is always a waiting list for specially equipped students.

Friendly relationships exist between students, instructors, and the Hobart Brothers Company long after students have finished their training. "Stay acquainted" letters are sent to all former students containing news items about students, the school, and the welding trade.

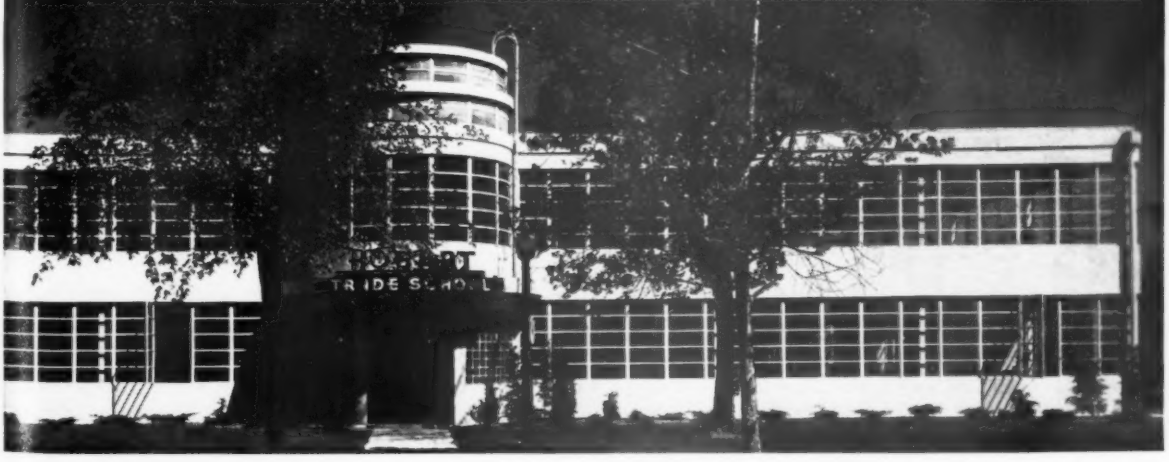
Visitors are welcome at the trade school. Hand shields and guides are provided on tours. Located on the Dixie Highway (US 25), the school receives hundreds of visitors every year.

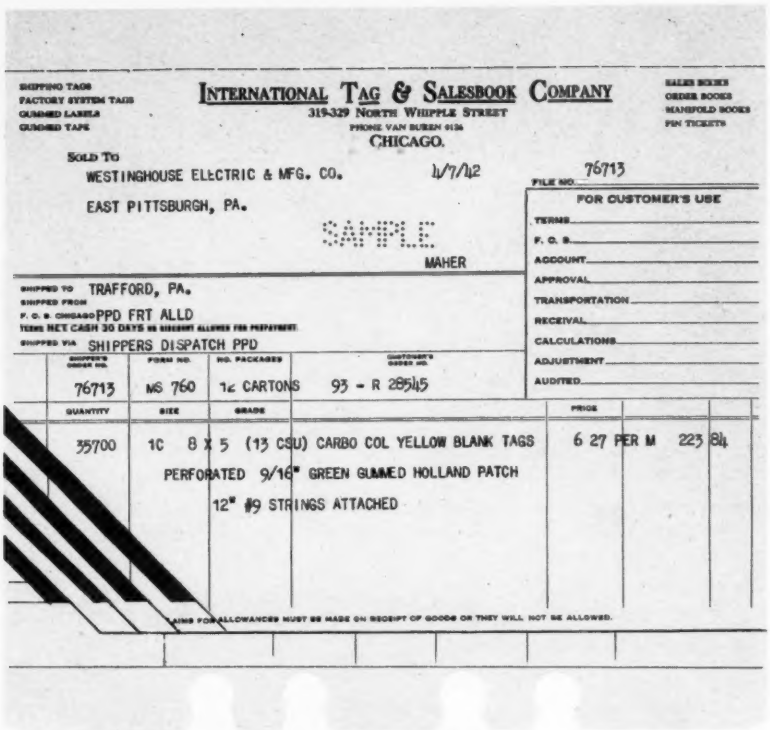
From a management standpoint it is highly profitable for any manufacturer to be able to claim that there is always a supply of factory trained labor to operate the machines he sells. It is possible that every student from a school of this nature becomes somewhat of a voluntary salesman for the company's equipment. If this is true the manufacturer, who operates a school of this kind, is building sales and good-will for a long time into the future.

Each student is assigned a welding booth, permitted to use most modern equipment during his stay at Troy. Other trades will soon be taught in the school

Ample facilities are provided for lectures and other study activities as well as actual shop practice. All students so far have found positions immediately

of the welding methods taught. It is built of arc welded steel and glass. A circular, welded steel staircase is a feature





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315-329 NORTH WHIPPLE STREET
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CHICAGO.

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WESTINGHOUSE ELECTRIC & MFG. CO.
EAST PITTSBURGH, PA.

4/7/42
76713
SAMPLE
MAHER

SHIPPED TO TRAFFORD, PA.
F. O. B. CHICAGO PPD FRT ALLD
SHIPPED VIA SHIPPERS DISPATCH PPD

FOR CUSTOMER'S USE

SHIPPER'S ORDER NO.	FORM NO.	NO. PACKAGES	CUSTOMER'S ORDER NO.
76713	MS 760	1c CARTONS	93 - R 28545

QUANTITY	SIZE	GRADE	PRICE	
35700	1C	8 X 5 (13 CSU) CARBO COL YELLOW BLANK TAGS PERFORATED 9/16" GREEN GUMMED HOLLAND PATCH 12" #9 STRINGS ATTACHED	6 27 PER M	223 84

CLAIMS FOR ALLOWANCES MUST BE MADE ON RECEIPT OF GOODS OR THEY WILL NOT BE ALLOWED.

A snap out form, with one-time carbon, is used for invoices, with the final copy serving as the ledger sheet. It is punched for filing in binders to prevent loss

THIS PLAN CUTS LEDGER POSTING COSTS

As office employees are called to service and paper work piles up, this plan may prove to be one solution to the need for cutting operations in the office to conserve time, speed work, cut costs, and reduce errors

WITH business increasing more than 50 per cent, the International Tag and Salesbook Company, Chicago tag maker and business form producer, has been able to handle this increased volume of business with no increase in clerical help. This is partially due to time-saving innovations in accounting, one of which is an accounts receivable system wherein the ledger sheet is but a carbon copy of the invoice to the customer.

Before the adoption of the present system, the customer's ledger cards were posted by a posting machine which gave automatic balances. Whenever a new customer was sold, a ledger sheet had to be headed, even though more than one debit and credit to the account might never be necessary. Also, under this system, the old balance of each account had to be brought forward for every posting, and, regardless of various controls involved, it was impossible to prevent errors in this operation. Result: Balance shown on ledger card was not always correct. The amount of work involved whenever the accounts were not in balance with the controls was considerable and had always been a bottleneck at the end of the month.

The new system evolves around a billing system in which one-time carbon sets are used. The number of copies in the set usually depends upon the number of invoices which the customer may require. The last copy acts as the "ledger sheet," and becomes the accounts receivable record.

When the billing department has completed the invoices for the day, an adding machine tape is run for the total and all ledger sheet copies are turned over to the accounts receivable department. The sheets are then totaled and, if in agreement with the billing department tape, are ready to be sorted and filed. To insure against any loose handling, the ledger sheets are notched so as to fit into binders. These binders are broken down into several controls and classifications of accounts. That is all there is to the complete accounts receivable routine. There is no necessity for posting to a single ledger card.

The routine of handling credits is very similar to that of debits. The remittances received are matched up with the ledger sheets, which are then removed from the binders. A total is run off and, if in agreement with the total of the remittances, the sheets are ready to be put through the bookkeeping machine, which records the date of payment and also accumulates the paid amounts. This total should be the same as the two previous totals run off. The sheets are then temporarily filed until the end of the month, at which time a total is taken of all unpaid invoices. After checking to see if this total agrees with the controls, the paid invoices are filed with those previously paid.

Booklet Helps Find War Work

AN ILLUSTRATED "sales" brochure to acquaint government procurement officers, prime contractors, and procurement engineers with the company's plant and production facilities has proved successful for the Benwood Linze Company, St. Louis manufacturer of electrical rectifiers. While the company's sales of this equipment were at record high levels, it was necessary to obtain government war work to keep the plant busy because of material restrictions on any but material for war production.

An 8½ by 11 inch, plastic-bound, twenty-two-page booklet, printed in two colors, did the job of putting the company into war work. It was mailed to a large list of names of men in a position to negotiate contracts. Cover of the booklet is a picture of the entrance to the plant. Inside are pictures and lists of the company's executive personnel, with facts about the experience of twenty-one officers and executives. This list is followed by twenty pictures of office and plant interiors, and a double-page organization chart showing how authority is divided in the company and the responsibility of different officers and executives for every phase of the company's operations.

There are two pages of illustrations of the products, and a list of all electrical devices and equipment where the company's products and experience can be used. This brochure was used in connection with the usual plant survey required by the Government in surveying and appraising plant facilities for war production. The booklet gives a better idea of the plant than the survey.

From bank statement
to Permanent Records

Profit by the eighty years' experience that gives PARSONS RECORD PAPERS distinctive appearance, ruggedness and durability that can't be matched. Made from cotton fibers, they have strength to withstand rough usage—then remain intact for ages. The surface is smooth to the pen, yet immune to erasures and thumbing. You pay no more for the extra quality of PARSONS RECORD PAPERS, so why not enjoy the benefits? Ask for sample book or test sheets.

Sample books of these grades can be obtained from your Printer, Lithographer, Parsons Merchant or direct from the mill.

PARSONS RECORD PAPERS... OLD HAMPDEN BOND · GOTHIC BOND
LACONIA BOND · SCOTCH LINEN LEDGER · PARSONS LINEN LEDGER
DEFENDUM LEDGER · MERCANTILE RECORD · PARSONS INDEX

Parsons BONDS LEDGERS INDEX

PAPER COMPANY · HOLYOKE · MASS.

See WOODSTOCK TYPEWRITERS

This Hullabaloo About Profits

(Continued from page 11)

manufacturing peacetime products.

Deprived of all right to continue making peacetime products these manufacturers cannot re-convert to peacetime products unless a fair profit on their contribution to winning the war is allowed. And it is important to remember that what is a fair profit to one company would send another company into bankruptcy. That's why it will be dangerous to set up a rigid, predetermined profit percentage to apply to every producer of war materials.

There is considerable clamor in America today to the effect that we are going to have a new economic set-up after the war. It may be more accurate to state that we will have a new economic "fall-down" if our leading industrial companies are financially wrecked to please the highly emotional and sentimental people who have suddenly decided that profits are wicked. If we bow to these people in the belief that profits are no longer patriotic, we must accept the fact that we have then abandoned our tried and proven economic principles, and that we must find something to replace profits as an incentive, as a seedbed for industrial growth, and as a foundation for our national prosperity.

It is a case where we confuse patriotism, loyalty to our leaders, and love of country with sound economic sense. If, in a gust of mistaken patriotism, we wipe out the ability of our industrial enterprises to survive, we may live to see the day when we will long for slightly less of this brand of patriotism and more realism in our thinking about the national welfare.

As has been proved time and again—in Holland, Norway, Belgium, at Dunkirk, in Greece, on our own blood-soaked Bataan peninsula—the highest degree of bravery and patriotism and willingness to serve avails all too little when facing more guns, more planes, more firepower. Profits are the sinews of a strong, prosperous, well employed country, just as surely as guns and planes and tanks are the sinews of war. We must be as realistic about one as the other.

Government By Alphabet

SO THAT you may recognize the various alphabetical agencies in the Government, here is a late list:

AAA—Agricultural Adjustment Administration.
BAE—Bureau of Agricultural Economics.
BEW—Board of Economic Warfare.
BLS—Bureau of Labor Statistics.
CAA—Civil Aeronautics Administration.
CAB—Civil Aeronautics Board.
CCC—Civilian Conservation Corps; also Commodity Credit Corporation.
COI—Coordinator of Information.
DCB—Defense Communications Board.
DHC—Defense Homes Corporation.
DPC—Defense Plant Corporation.
DSC—Defense Supplies Corporation.
EHFA—Electric Home and Farm Authority.
FBI—Federal Bureau of Investigation.
FCA—Farm Credit Administration.
FCC—Federal Communications Commission.
FCIC—Federal Crop Insurance Corporation.
FDA—Food and Drug Administration.
FDIC—Federal Deposit Insurance Corporation.
FHA—Federal Housing Administration.
FHLBB—Federal Home Loan Bank Board.
FLA—Federal Loan Agency.
FPC—Federal Power Commission.
FSA—Farm Security Administration, or Federal Security Agency.
FTC—Federal Trade Commission.
FWA—Federal Works Agency.
GAO—General Accounting Office.
GPO—Government Printing Office.
HOLC—Home Owners Loan Corporation.
ICC—Interstate Commerce Commission.
MRC—Metals Reserve Company.
NACA—National Advisory Committee for Aeronautics.
NDAC—National Defense Advisory Commission.
NDMB—National Defense Mediation Board.
NLRB—National Labor Relations Board.
NRPB—National Resources Planning Board.
NWLB—National War Labor Board.
NYA—National Youth Administration.
OADR—Office of Agricultural Defense Relations.
OCD—Office of Civilian Defense.
ODT—Office of Defense Transportation.
OEM—Office for Emergency Management.
OFF—Office of Facts and Figures.
OGR—Office of Government Reports.
OLLA—Office of Lease-Lend Administration.
OOC—Office of Censorship.
OPA—Office of Price Administration.
OPACS—Office of Price Administration and Civilian Supply.
OPM—Office of Production Management.
OSRD—Office of Scientific Research and Development.
PBA—Public Buildings Administration.
PRA—Public Roads Administration.
PWA—Public Works Administration.
REA—Rural Electrification Administration.
RFC—Reconstruction Finance Corporation.
RRB—Railroad Retirement Board.
RRC—Rubber Reserve Company.
SCS—Soil Conservation Service.
SEC—Securities and Exchange Commission.
SMA—Surplus Marketing Administration.
SPAB—Supply Priorities and Allocations Board.
SSB—Social Security Board.
SSS—Selective Service System.
TVA—Tennessee Valley Authority.
USCG—United States Coast Guard.
USDA—United States Department of Agriculture.
USES—United States Employment Service.
USHA—United States Housing Authority.
USIS—United States Information Service.
USMC—United States Marine Corps.
WPA—Work Projects Administration.
WPB—War Production Board.

New Jobs for Women—II

(Continued from page 24)

a balanced hot meal is one of the essential means of keeping up hourly production. Cafeterias to provide hot meals or hot nourishing food served from rolling canteens repay cost and trouble by stepping up production per worker. The Western Electric Company gives its employees light lunches during rest periods mornings and afternoons with excellent results in keeping up work schedules.

Rest periods during working hours have also been found to increase production materially. An unbroken work period of four or five hours, for instance, has proved to be too long. A rest period of from ten to fifteen minutes about the middle of the morning and again in the middle of the afternoon lifts production and acts as a hedge against fatigue. In some types of work a five-minute period every hour is recommended. Because fatigue is one of the big causes of absenteeism and a menace to the safety of workers, management must constantly guard against it.

Women's safety records are generally better than those of men, because women are likely to take safety precautions quite seriously. However, this applies only to experienced workers. The new workers in industry whether men or women generally increase the accident rate. As it is the woman worker who is the new worker today, women's safety records may slump for a time. Power machines cause two-thirds of women's permanent partial injuries and the punch press is responsible for one-half all machine accidents. All new workers need safety instruction, but perhaps women need it most, for the factory environment may be new to them and they are acquiring new skills.

One of the ways to prevent accidents among women workers is to require suitable work uniforms. These uniforms should be designed so that they cannot catch in machinery. They should be made of starched cotton fabrics which are more fire resistant than cellulose fabrics or unstarched cotton. Caps should be worn to prevent hair from becoming entangled in moving parts of machines; goggles should be required for certain work, and gloves worn when necessary to prevent accidents and injuries. Gloves, however, should not be worn around moving machinery. Well-fitting shoes with low heels are essential to safety, for falls are a major cause of women's injuries in factory work. Some accidents are caused by wet, slippery floors, but shoes play an important part in most accidents. Furthermore, properly-fitted shoes of the proper type for work reduce fatigue and nervousness. Jewelry is absolutely taboo because of the danger of its getting caught in moving machinery and causing painful injuries.

The Frankford Arsenal requires women workers to wear lightly starched cotton fabrics, and the uniforms are so fashioned that in case they do become ignited they can be removed quickly. Hair nets are mandatory not only because they keep long hair from contact with machinery, but they keep stray locks from becoming attracted by the static of machinery. The Ford Motor Company, which recently broke a forty-year precedent by employing women for heavy jobs, has banned the wearing of sweaters and skirts. The type of uniform sponsored is the coverall or jumper suit which allows these feminine workers to crawl over aircraft structures and into and out of difficult places with the freedom of men workers. The shapelessness of these uniforms also prevents distraction of the

INDEXING IS IMPORTANT, TOO

Don't let small leaks reduce War Production Efficiency

If you or your employees spend precious time thumbing through books, papers, cards, etc., in search of the one you need . . . index your records with

MAK-UR-OWN TRADE MARK REG. U. S. A. **INDEX TABS**

and turn directly to every key reference.

These handy celluloid tabs save many minutes, many times each day for everyone who works with or consults record books, card files, folders, etc.

Insist on genuine MAK-UR-OWN tabs with the beaded, pick-up edge. Removable labels. Colors and sizes for every need.

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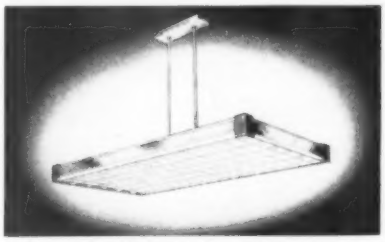
THE VICTOR SAFE AND EQUIPMENT CO., INC.
NORTH TONAWANDA, NEW YORK

Don't let a
"BACK-LOG OF PAPER WORK"
slow your war production



Speed office jobs with Fluorescent by the ACE

The Wakefield Ace gives high-intensity, diffused light; puts 90 per cent of its light *down* on desks or boards for faster, more accurate seeing, better work. "Tops" for office or drafting room. Helps check fatigue and reduce errors; helps maintain peak efficiency longer. Trim and compact. Especially helpful in rooms with poor ceilings. Maintenance cost is low. And it's a *Certified* Fleur-O-Lier. Write for details.

Today you must have the necessary WPB priority rating to buy fluorescent. Wakefield will be glad to work with you on this.

THE F.W. WAKEFIELD BRASS CO.
52 AMWOOD PARK, VERMILION, OHIO

men's attention from their work.

Management is usually loath to employ women in the more hazardous jobs where fire and explosion are a constant menace to the worker, although the work itself can be done as easily by women as by men. Workers in such jobs are selected for their emotional stability, as experience indicates that reactions of workers in hazardous occupations are more likely to be affected by individual differences than by the sex of the worker. Women, when carefully selected from this angle, have proved to be excellent workers and government arsenals are making use of many of them in such work.

The operation of saws is also hazardous and there is some question of the advisability of having women work with band, circular or other saws. Work on the final assembly lines in airplane factories involves crawling in and out of various passages, working in strained positions and working from high platforms, all of which may be undesirable work for women. These operations may be broken down, so that women may perform the less hazardous work. However, more and more women are being used for all types of work on final assembly with excellent results.

Many men, inexperienced in hiring women workers, worry about employing them on heavy work. Much of this worry is needless for in the average plant today, most of the heavy work is handled by machinery. There is, of course, always a certain amount of heavy work not suitable for women—hauling, heavy lifting, and general manual labor are better suited to men. But in most plants mechanical conveyance devices have been designed to meet almost every serious problem of weight lifting and carrying. This is particularly true in the aircraft plants because light tools are almost the only equipment used. Cranes, derricks, and jiggs are used to hold the pieces and parts as men and women work at them. Fortunately, in the last ten years, designers and engineers have so developed machine tools that their operation makes use of push buttons or easily handled levers, thus making such tools most suitable for women's use.

Wherever women must handle heavier work, workers can be trained as to proper methods of lifting weights. As the strength of the average woman is little more than half that of the average man, there are, of course, definite limitations on any weight lifting. These limitations are set forth in the pamphlet, *Lifting Heavy Weights in Defense Industries*, recently prepared by the Women's Bureau. Specific limits in weight lifting for women vary from 15 pounds to 75. Limitations are specific for girls under eighteen years of age, for there is likely to be damage to the body's bony framework and subsequent hindrance to child bearing in later years.

The matter of wage rates for women workers is likely to become a problem in some industries. Men fear women in industry because they consider their employment a way for management to force down wage rates. The solution lies in "equal pay for equal work." Prejudice against women workers on this score was difficult to handle when women were first inducted into war industries in England. Today in certain industries there is equal pay for equal work. But this arrangement came about only after many strikes and stoppages by men workers who felt that their pay rates were being threatened by the employment of women at lower rates. Eventually the problem was solved, for the time being, by an agreement between the metal workers and the government, providing for equal pay for equal work. Some of the other industrial firms in England soon followed suit. However, because women are not paid equal rates until after a probationary period (thirty-two weeks in engineering), because men work longer overtime, and because work has now been broken down in new plants so that jobs for many women are no longer the skilled jobs that men had been holding, women's earnings today are much less than men—only 44 per cent of men's earnings, to be exact. Fears that this condition may develop in the United States are not without foundation.

That this problem can become a serious difficulty is indicated by the strike in the fall of 1941 at the Kelsey-Hayes Wheel Company's new machine gun plant in a Detroit suburb. A two-day stoppage of work by the plant's 1,500 employees (United Automobile Workers) took place because the women on machines were being paid only 85 cents an hour (the prevailing wage rate for women in that area) whereas the standard rate for men was $1.00 an hour.

The rates set by the Secretary of Labor under the Public Contracts Act are, of course, required in plants in the various industries operating under contract with the Federal Government. All minimum rates set up under the Federal Fair Labor Standards Act must be complied with by establishments covered by the law. The act permits no wage differentials on the basis of age or sex. Naturally, existing state minimum wage rates must be complied with by all firms covered unless such rates are superseded by federal rates.

Because girls do not have the same opportunities in vocational schools to obtain a general mechanical training and background, and because they are not generally familiar with tools, the training of women in plants may require a bit more groundwork. However, girls are quick to learn and the entire training period is not slowed up appreciably by this training in fundamentals. Generally speaking, women should be trained in a special section before being assigned to any production room, especially for work in the divisions which hitherto have been staffed by men.

Human Relations in BUSINESS

Members of the firm of Carson Pirie Scott and Company at the dedication of the company's honor roll for employee service men

Companies Honor Employees in Service With Flags and Rosters of Names

With the war coming closer to home all the time, more and more companies are seeing that fitting honor is paid to their employees serving in the armed forces. Many have unfurled service flags on which are mounted stars, sometimes silver, sometimes blue, one for each employee serving Uncle Sam. An employee killed in action is honored by a gold star.

Other companies are displaying honor rolls listing the names of all employee-service men.

Commonwealth Edison Company, Chicago, unveiled an honor roll the middle of March which carried the names of more than 500 employees who have answered the call of their country. Just inside the main entrance to the store at State and Madison Streets, said to be the busiest corner in the world, Carson Pirie Scott and Company, Chicago, displays an honor roll listing all service men.

In addition to the honor roll placed in the central office of Commonwealth Edison Company, individual branches are hanging their own flags. One branch is displaying a service flag, designed by an employee, made of white cardboard, trimmed with red, with gold eagles in each corner and a blue star for each man in service.

In the lobby of the main building of the Illinois Bell Telephone Company hangs a flag containing 449 stars when originally hung. And the Chicago branch of Butler Brothers is honoring 365 service men with a similar flag. This flag also carries one gold star. In the enormous south well of Marshall Field and Company, Chicago, is a flag 40 feet wide and 60 feet long on which 607 blue stars and one gold star are shown. One of the largest flags being displayed hangs on the face of the American Telephone and Telegraph Company building in New York. It is several stories high and mounts stars representing several thousand A.T. and T. employees serving in the armed forces.

Dedication ceremonies, some simple, some elaborate, were held when these flags and honor rolls were first displayed.

More Ways to Increase War Bond Sales And Spur Payroll Deductions

The job of selling War Bonds and Stamps to employees continues unabated, with treasury recognition in the form of a Minute Man Flag being given to companies attaining the goal of 90 per cent of their personnel buying bonds. To spur bond buying, RCA Manufacturing Company, Inc., Camden, New Jersey, has opened a special booth on the first floor of its administration building which will be open six days a week from 8 a.m. to 5 p.m. It will be competently manned by representatives of the company's treasurer's department who are qualified to advise purchasers concerning details of bond buying. Stamps will be on sale and orders for bonds taken. Employees not already signed up under the payroll allotment plan may do so at this booth. A goal of $4,000,000 in bond sales in 1942 to employees has been set.

At Caterpillar Tractor Company a five-day campaign to register additional employees in the payroll deduction plan was held. Members of the Girls' Club set up four decorated booths throughout the plant and distributed information about the plan during shift changes and lunch periods. The company also maintains a cashier's office for any employees who wish to make outright purchases of bonds and stamps instead of by the usual deduction plan.

Campaigns have been stimulated by various charts showing progress. At the Chicago Mail Order Company a huge thermometer was placed in the lobby of the building with $100,000 as the quota. As sales went up, the mercury in the thermometer went up, and, incidentally, sales reached $245,000, instead of the hoped-for $100,000. At Swift and Company, charts were used at all units to show the percentage of employees participating in the payroll allotment plan. On it a tank was climbing a hill, and when 100 per cent of employees had subscribed, the tank had reached the top of the hill. In addition to small charts in each section, a large blow-up of the chart was displayed in the main Swift yard at the Union Stock Yards.

One of the booths set up by Caterpillar's Girls' Club to give information to employees about War Bonds and payroll deductions

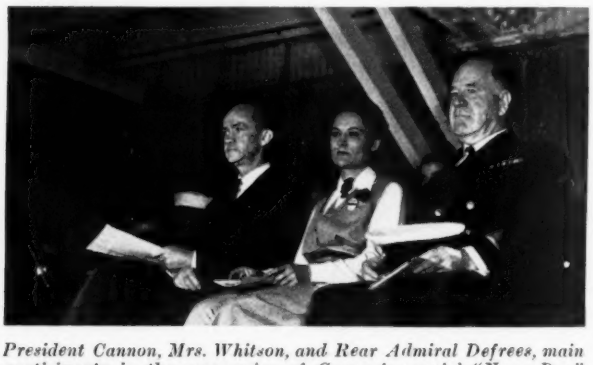
Employees and Management Donate $15,000 To Navy on Special "Navy Day"

Employees and management of one of the West Coast's busiest war plants—the Cannon Electric Development Company of Los Angeles—are working round the clock with new enthusiasm following celebration of their personal Navy Day in which Navy officers accepted their offering of $15,000.

The check represented a three-shift Sunday's work at time and a half, contributed by employees. The management, under leadership of James H. Cannon, matched the $7,391.97 thus raised and increased it to make it a round $15,000.

Rear Admiral Joseph W. Defrees accepted the check on behalf of the Navy from Mrs. Marguerite Whitson, one of the original six girls who first formed a feminine contingent at the factory.

The ceremonies were held in a large section of the Cannon plant, which, with a temporary stage for band and speakers, had been fitted up as an auditorium for the occasion. The U. S. Naval Training Station Band from San Diego played, and colorful fleet signal pennants were hung over the area where the ceremony was held.



President Cannon, Mrs. Whitson, and Rear Admiral Defrees, main participants in the ceremonies of Cannon's special "Navy Day"

Payroll Deductions to Help Employees Meet Future Income Tax Payments

Realizing that next year's income tax payments are going to be pretty much of a problem for employees, Package Machinery Company of Springfield, Massachusetts, has formulated a plan for helping its workers to meet the new tax load.

Under the plan, the company deducts from the employee's pay an amount estimated to be sufficient to meet his income tax payments. This amount is forwarded to a local bank and set up to the employee's credit in a non-interest bearing account. When the quarterly tax installment comes due, the employee simply hands the slip to the cost department and signs a withdrawal authority. The cost department then sends it to the bank which mails the check to the government tax collector and charges the account. Whatever balance remains in the account after all tax installments are paid is placed in a regular interest bearing savings account to the employee's credit.

Taxes have been figured on the basis of earnings and exemptions and the company can tell the employee approximately how much he will have to have available for the four installments. Those employees who wish to have an additional amount deducted from their pay in order to start a savings account may do so. The employee's part in the transaction is just to fill out the Tax Club Withdrawal Order.

This plan was started December 16, 1941, to enable employees to accumulate sufficient funds before March 15 to pay the first installment of the tax. One hundred and forty-five employees took advantage of the plan which will now be continued throughout the year.

This portable desk and platform for receiving Red Cross donations at Kellogg is just an ordinary "converted" electric lift truck

Good Old-Fashioned Salesmanship Puts Over Red Cross Drives in Industry

Special drives are being waged in war plants to aid the Red Cross and other war relief agencies. At the Kellogg Switchboard and Supply Company, one afternoon during its Red Cross Drive an office-truck combination traveled up and down the aisles of the plant, stopping frequently to receive employee contributions. Contributions for that day amounted to more than $2,600.

The truck was rigged up by simple carpentry to do its job. It was a portable electric truck, on which a desk, donation box, and suitable place for the Red Cross nurses to stand was made, simply by extending prongs of the truck.

The company does not know just how much the stunt added to the results of the Red Cross Drive, but James B. Forgan, chairman of the Chicago Chapter of the Red Cross, commended the employees and the company because he considered the idea unique and helpful in attaining the subscription goal.

At the Edward G. Budd Manufacturing Company, the week of March 23 was designated as "General MacArthur Week," and impressive ceremonies attended by hundreds of Budd employees marked the opening of the week, as offerings and contributions to the Red Cross Fund poured in from Budd workers. Contributions to the Red Cross, as a tribute to MacArthur, were called for, and Red Cross booths were placed throughout the huge plant to receive donations in the drive held for a whole week.

Popularity of Slacks for Women in Factories Seeps into the Office

With slacks gaining in favor every day due to women wearing them in many war plants, some companies are lowering the unwritten bars and allowing women to wear them in offices, too.

The Chicago Mail Order Company recently announced that all employees may wear slacks to work if they so desire, and it was specifically stated that this applied to offices as well as merchandise departments. And in a speech the Illinois director of the United States Employment Service told the department's women employees that they may wear slacks if they wish.

In a number of war plants where girls are required to wear slacks to prevent dresses catching on machinery, uniform slacks have been adopted. In one department of Bausch and Lomb Optical Company the girls voluntarily adopted a uniform type of slack, in red, white, and blue—blue slacks, red suspenders, and white blouses.

SYSTEM and Business Management Ideas

Have you found a better way to perform some management activity? This department is a clearing house of ideas and methods that short-cut routine or increase sales. Regular space rates will be paid upon publication for each contribution used

1. "Secret" Form Cuts Inventory Cost

WITH mid-year inventory time approaching many readers will be interested in a form recently developed for one of the largest mail-order houses which has reduced inventory counting costs.

Usual custom where two people count stocks in bins, on shelves, and racks is for the clerk making the first count to write the number on a card, seal it in an envelope, and leave it in the bin or on the shelf where the merchandise counted is stored.

Later a second clerk comes along, makes a second count, and writes his number on the outside of the envelope. This means the use of a large number of cards and envelopes, and the plan consumes time in sealing and opening the envelopes, as well as extracting the cards for the comparison and reconciliation of the two figures.

International Tag and Salesbook Company developed a one-time, spot carbon, pasted form which effectively conceals the figure representing the first count until the form is torn open. The clerk making the first count writes the figure on a flap. Under this flap is a spot of carbon which copies the figure beneath a pasted-down sheet that can be opened only by tearing along a perforated line. After writing the figure on the flap, the flap is then torn off and destroyed. After the second figure has been written in by a second clerk, the entire form is taken to an auditing office, where the pasted down section is torn open and the first count revealed. Readers contemplating a physical inventory count should write for samples of this useful form.

2. Pays Double for Ideas In "Mac Arthur Month"

IN THE April issue of *Balco News*, Bausch and Lomb employee magazine, a double-page, center spread feature was used to announce a special suggestion campaign to be held from April 6 to May 9. This period has been named "Mac Arthur Month." The contest is being run in connection with the Production Drive now being waged by the WPB which has asked that suggestion campaigns be sponsored by industry, and the best ideas will be forwarded to Washington.

During Mac Arthur Month awards for all acceptable suggestions at Bausch and Lomb will double those usually paid, and, in addition, $5,000 in prizes ranging from $350 to $25 will be awarded. The ten departments submitting the best ideas will receive special banners identifying them as winners.

To spur employees to think of improvements and useful ideas, fourteen questions on which suggestions would be welcome were listed, and special blanks made available at convenient places throughout the plant. Rules were clearly stated, so that all employees could abide by them.

The suggestion plan at Bausch and Lomb is spotlighted in almost every issue of the employee magazine, thus constantly reminding employees that their ideas are wanted and will be paid for. Each month a report is published giving the amount of awards paid the previous month, who received them, and a general idea of what they were. Then, if suggestions on one particular topic or operation are especially needed, they are solicited in this way.

During March one employee submitted an idea worth $1,000, as well as a promotion, and a long feature was published to celebrate his achievement, with headline space announcing it on the cover.

In conjunction with the published notices of awards, the suggestion box always carries the amount paid for suggestions during this year and the highest award paid during the last month.

In connection with this program, instruction is being given to all those who handle boxes and cartons as to how to handle and open them properly so they will not be damaged and can be reused.

The company is also returning cylindrical paper spools carrying cotton yarn to its textile mill in Silvertown, Georgia, after being stripped. It is stated that millions of these spools are received at Goodrich annually.

3. Label Tells Customers Cartons Are Reused

BY REUSING containers and marking reused containers accordingly, H. A. Johnson Company, Boston, Massachusetts, manufacturer and wholesaler of food products and equipment, has been able to use about 3,000 containers that formerly had been thrown away. According to A. R. Turner, vice president, this has resulted in a considerable saving of paper and tin in the past two months.

The label which marks all reused containers is 9 by 3 inches and is divided into three stripes of red, white, and blue. Bearing the Johnson trade-mark and a row of airplanes with the V, the label announces, "This container reused to conserve for defense." Johnson's customers have appreciated the activity as one helping the war program.

4. Toledo Stores Open At Noon Mondays

TO MEET present-day conditions, the members of the Retail Merchants' Board of Toledo, Ohio, inaugurated a policy the middle of April whereby department stores remain open longer in the evening so that workers in war plants can have shopping time. Toledo store hours now are:

Monday	12 noon to 9 p.m.
Tuesday through Friday	9:45 a.m. to 5:30 p.m.
Saturday	9:45 a.m. to 5:45 p.m.

To aid in the publicizing of the plan, radio announcements, posters in factories, and newspaper publicity were used.

Similar plans have been put in operation in Cincinnati, Columbus, Dayton, and Canton, Ohio, and have proved very successful.

V
Book of 1000 Prizes

Here is the Prize Book that sets the pace for prize plans and campaigns. The New Dartnell V BOOK OF 1000 PRIZES is the most unusual, most advanced, and most attractive prize book ever made available.

A Complete Home

With blueprints, plans, and specifications the new Dartnell V Prize Book offers a complete home or any part of it from the egg beater to the house furnishings. Features 1000 prizes ranging in price from 25c to $100.

New Exclusive Features

How to Set the Table—How to Light Your Home—these and many other interesting features of appeal to homemakers make this Prize Book outstanding. It is new, different, and exciting!

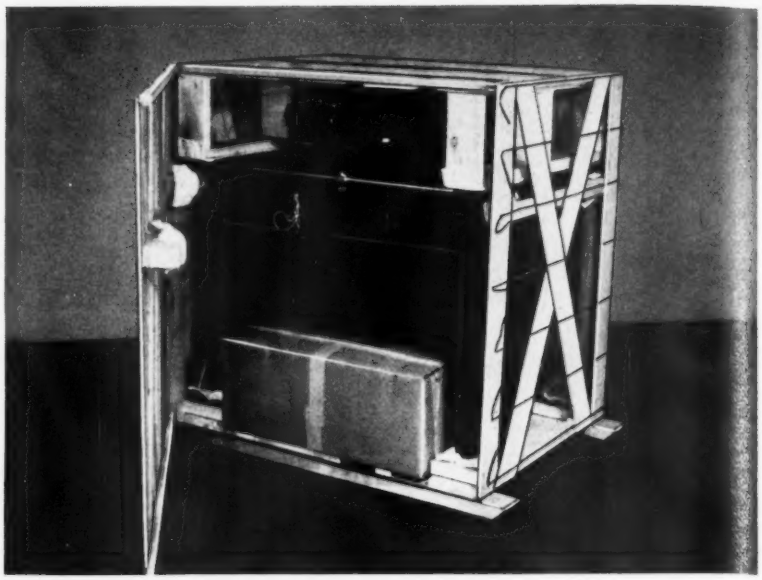
Uses for this Prize Book

For a straight sales contest with prizes for your salesmen, agents, or dealers. Can be used for a "Beat Your Best" production prize plan for workers in the plant. Will help your company attain any objective involving extra effort on the part of employees, salesmen, or dealers.

How to Get Your Copy

Write today for a complimentary copy of this new Prize Book on your business letterheading. Be sure to state what use you have in mind for the prizes and Dartnell will be glad to work with you in developing a plan which will be effective.

THE DARTNELL CORPORATION
Prize and Contest Division
4660 RAVENSWOOD AVENUE
CHICAGO, ILLINOIS



5. New Container Saves Shipping Weight

TO SPEED shipment and save weight, the General Box Company of Chicago has perfected a new, scientifically designed crate for the shipment of office machines. This pack consists of a one-piece, wrap around mat, a specially designed skid bottom, and crate top. It cuts tare weight by 48 pounds, important time is saved in packing, and handling was made easier and faster. It is also more attractive from an appearance standpoint.

6. Promotes Unadvertised Specials Daily

A PROMOTION idea which may be used by almost any store has proved successful at R. H. Macy and Company, New York department store. In specially designed racks placed at strategic points near entrances, a large supply of circulars containing special, unadvertised bargains for the day are available to all visitors to the store. On these racks signs proclaim, "Today's Unadvertised Hi-Spots."

The circulars are 8½ by 11 inches and contain a number of descriptions of special values for the day which have not been advertised in the newspapers. A recent circular carried sixteen items. Each day's circulars are dated, and they are changed daily.

It is stated that the plan has been successful in inducing customers to visit more departments than was their original intention when they entered the store.

7. Simplified Procedure For Plant Visitors

INSPECTION trips permitted through the plants of Victory manufacturers today are, as a rule, made by visitors who have special purposes, and whose time is limited. In order to conserve the time of important visitors to its plant, Reliance Electric and Engineering Company, of Cleveland, has, in recent months chartered air transports to expedite the arrival and return home of individuals coming from points distant enough to require overnight journeys by other means of transportation.

After arriving at the plant, visitors are given a specially prepared booklet, *Making Reliance Motors,* which is an exposition of the operations involved in making Reliance motors, generators, and other electrical equipment.

To make identification of departments and operations easier for the observer, cards bearing numbers corresponding with numbered paragraphs on the jacket are posted about the factory.

8. Salvage Department for Boxboard Cartons

SINCE the organization of a special department last year at the B. F. Goodrich Company, 34,000 cartons have been handled, renovated, and made available for reuse. At an average of 2 pounds each, this amounts to about 80,000 pounds of boxboard. Formerly, F. C. Hammon, chief package engineer of the company, states that these cartons would have been classified as scrap and sold as such. During the first three months of the department's operation, August, September, and October, a total of 15,627 cartons was sorted, reconditioned, and placed in stock for reuse. In November and December another 10,000 were salvaged, in January 5,717, with the number reclaimed in February dropping to 2,661.

One of the operations in making cartons ready for reuse is stripping all sealing and labels and blanking out all stenciling from the carton so as to eliminate all difficulty in resealing and marking.

New SYSTEMS and EQUIPMENT

Microfilm Reader for Accounting Work

PHOTOGRAPHY in accounting work, storing of census records, reproducing valuable documents and books in recent years has become more general. Several cameras have been developed for high-speed recording of railroad waybills and accounting records.

A new microfilm reader for projecting 35 mm. film, either perforated or unperforated, has been developed by Spencer Lens Company. It consists of a projection head, a glass film book, and a shadow box and screen.

Operation of the instrument is simple. The microfilm is placed in the glass film book and moved to show the desired copy by easy manipulation. The image is projected onto the special screen, flat and undistorted, and is so protected by the shadow box that a darkened room is unnecessary. Light can be adjusted to the comfort of the reader, and a screen of special tinted paper renders a projected image of agreeable color and contrast.

This Spencer microfilm reader will accommodate rolls of film from a few inches to several feet in length. For use with long rolls, a special roll film attachment to take rolls of film up to one hundred feet long is used.

Play-Back Recorder for Speech Training

ALTHOUGH originally intended largely for radio announcers, actors, and speech classes as an aid to speech improvement, Western Electric Company's Mirrophone should prove to be more or less of a godsend for everyone and anyone wishing to improve his voice. It will be found especially useful in training salesmen.

The device records the subject's speech magnetically on a steel tape. The flip of a switch provides for immediate playback. Thus subject may detect and correct errors of pronunciation, emphasis, tone, etc. As it records, the Mirrophone automatically erases—or demagnetizes—the previous recordings. The illustration above shows it in use.

The Mirrophone is being used by a number of radio stations, by scores of school and college speech classes and dramatic groups, and to train the thousands of new telephone operators and secretaries in war agencies and war industries. The many sales managers who have frequently expressed desire for such a device will probably lose no time getting in touch with Western Electric for full details about this new instrument to aid in speech training.

New, Noninflammable Type Cleaner

RELIANCE PENCIL CORPORATION has just brought out a new type cleaner, said to be very effective. It has been named "Durol," because of the advantage of name recognition in connection with Templar DurLead pencils. Durol comes in 3- and 8-ounce bottles with individual applicator and sealer on cap to prevent evaporation, and 16-ounce and quart sizes are available for refills for large offices equipped with many typewriters and office machines. The product will be marketed through stationery and typewriter supply dealers.

Windshield Decalcomania To Identify Employes

TO SIMPLIFY and speed up the checking necessary in controlling entry to war plants, the Jaco-Lac Decal Company has designed a windshield identification decalcomania which is serially numbered. With this windshield identification, guards can quickly check their lists of numbers assigned to cars authorized to enter company grounds, and time and trouble consumed in showing identification cards are saved. Frequent visitors, as well as employees, are supplied with decalcomanias.

HAVE YOU TRIED

Templar DURO*Lead*
... the almost
UNBREAKABLE PENCIL?

● Ask your regular Stationer for a FREE Templar DUROLead pencil . . . and see for yourself why Executives, Office Managers, Purchasing Agents and Business People say: *Extra Strong!*

● "NO BROKEN PENCIL-POINTS to interrupt important notations."
"LESS EMPLOYEE-TIME WASTED at the Pencil Sharpener."
"WE GET LONGER SERVICE from every Templar DUROLead pencil."

FREE SAMPLES: If Your Regular Stationer has no Test Samples of Templar DUROLead, just write to us on your business letterhead and we'll send them! Please specify degree—1, 1⅝, 2, 2⅛, 3, 4.

Mail Today to Dept. C5.

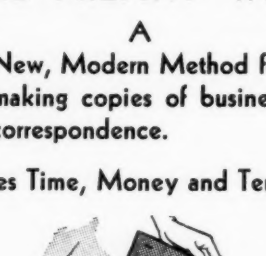
RELIANCE PENCIL CORP.
Manufacturers — Mt. Vernon, N. Y.

THE PREFIXT WAY

A

New, Modern Method for making copies of business correspondence.

Saves Time, Money and Temper

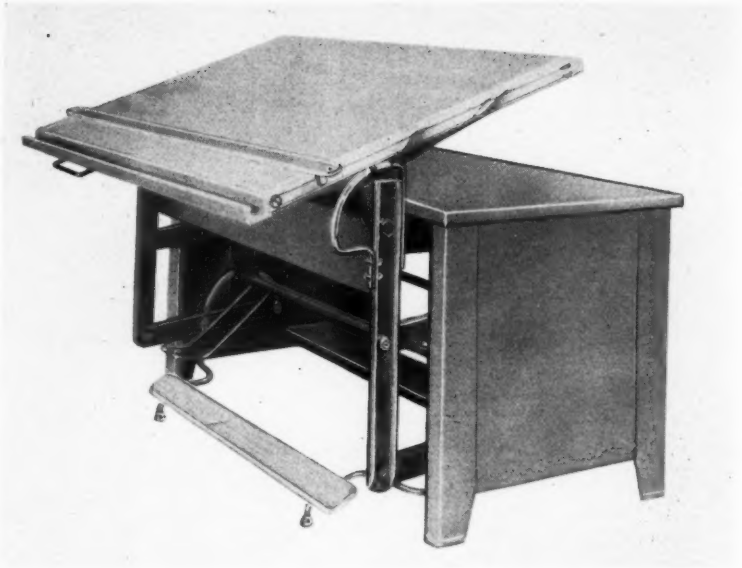


One quick snap-out separates letterhead and second sheet. Carbon paper remains in "Prefixt" form, ready for the next letter.

Attach this ad to your letterhead for Free Samples and complete information.

NEWPORT NEWS FORMS CO., Inc.
Newport News, Va.
SOLE MANUFACTURERS

● OFFICE SUPPLY DEALERS ●
SOME TERRITORIES STILL OPEN
A money-making repeat item.
Write for Information.



Adjustable Drafting Table

FOR speeding up drafting work and reducing the fatigue factor, Hamilton Manufacturing Company has developed an Auto-Shift Drawing Table. The top of the new table is easily adjustable from a horizontal position to any angle by merely releasing a hand lever directly under the drawing board top, and the table top is adjustable to the desired height by releasing a foot lever. Because of the adjustments, draftsmen can work at the tables either in a seated or standing position.

When a number of Auto-Shift tables are placed in a row, one in front of the other, each draftsman uses the drawers of the table directly behind him and also the top of that desk as a reference surface. This saves floor space, making separate reference tables unnecessary.

The table comes in three drawing board top sizes: 36 by 60 inches; 36 by 72 inches; and 42 by 72 inches. Each table is furnished with one reference drawer and one tool drawer.

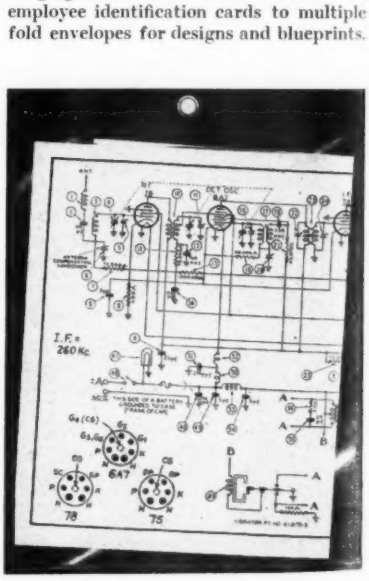
Clock to Make Employees Time Conscious

A NEW "Victory Telometer" clock acts as a stimulant against wasted time with its "V," "Remember Pearl Harbor," "Make Every Minute Count!" and American flag on the front of the case. The overall measurements of the clock are 19¾ by 14½ by 3¾ inches, and the numerals are white on a black background, 2 inches high and visible at a distance. They read timetable fashion—as 10:22—rather than by use of the conventional hands and dial. The Telometer operates on alternating current, powered by a self-starting electric synchronous motor. It is manufactured and distributed by M. M. Gottlieb Associates.

Transparent Holder to Protect Job Tickets

TRANSPARENT-FACED shop ticket holders for keeping vital information, production orders, specifications, blueprints and schedules, etc., right with the job are being marketed by G. J. Aigner Company. The standard size holder, made to accommodate an 8½ by 11 inch sheet is of job ticket type construction. It has an 8¾ by 11 inch transparent celluloid front which is stitched at the bottom and on the sides to a 9½ by 12⅜ inch durable backing with imitation leather edge binding and an eyelet at the top. Thus the contents are readily visible at all times, yet protected from dirt and wear.

Special ticket holders have been made according to customers' specifications ranging in size from celluloid folders for employee identification cards to multiple fold envelopes for designs and blueprints.



Business TIPS

The following literature is of special interest to executives active in business management. Unless otherwise stated, it will be sent upon request to either the company or editors of AMERICAN BUSINESS.

Discusses Subcontracting For War Orders

IN AN effort to help manufacturers, the Policyholders Service Bureau of the Metropolitan Life Insurance Company has prepared a treatise, *Subcontracting for Defense.* While the material for this booklet was gathered before the shake-up of the OPM and the emergence of the WPB, most of the information is still pertinent and worth the study of any company seeking war work. Diagrams and charts show the organization of subcontract work in the prime contracting company and how production schedules and machine load charts are made. Explanation is given of ways prime contractors select and appraise subcontractors. On three pages a typical subcontractor's description of production facilities is reproduced. From there the booklet goes on to tell the subcontractor how to obtain work and what assistance the subcontractor can expect to receive from the prime contractor. Production control is another subject discussed, with charts given to show progress.

What About Bags for Shipping Purposes?

WITH business pressed on all sides to save shipping containers and to find substitute shipping methods, the Bemis Bros. Bag Company offers one solution in its bulletin, *A Guide to More Efficient Shipping.* This bulletin is in the form of a quiz, asking questions and answering them. Such things are discussed as "How Are Bemis Waterproof Bags Made?" " . . . Filled?" " . . . Closed?" "What About Labeling and Printing?" etc.

The Problem of the Night Watchman

WITH the precautions against sabotage becoming every day more necessary, many readers will be interested to read the discussion of the night watchman problem which appears in the December 1941 issue of *American Mutual Magazine,* the house magazine of the American Mutual Liability Insurance Company. Called "Sentry—After Sundown," the article discusses the qualifications for efficient watchmen, causes for watchmen's failures, points on which all watchmen should be trained. Part of the article is based on information supplied by the American District Telegraph Company, well-known watchmen's service company.

Remington Rand Buyer's Guide with Prices

REMINGTON RAND has issued a new *Office Manual of Loose-Leaf Equipment* which reverses the company's long-standing policy of making a catalog a buyer's guide and not a price book. In the new catalog prices are quoted and buyers have complete data. This change was made in order to meet the situation presented by a somewhat depleted selling staff, making coverage of the small consumer in the out-of-the-way towns difficult. All types of binders for office forms, visible sales presentation equipment, loose-leaf binders, index tabs, and proposal covers are included in this catalog. Remington Rand plans to issue similar catalogs for the products of all of its other divisions.

Tells How Heat Treating Aids War Production

TO SHOW the part it is playing in war production, Surface Combustion Corporation has issued a booklet, *The Great American Emergency.* In it is shown how the company's heat treating furnaces are being used in making cartridge cases, projectiles, bombs, cartridge belt links, gun barrels, gun carriages and mounts, armor plate, airplanes, engine parts, and high-speed tools. An insert contains pictures of various Surface Combustion furnaces at work producing war materials. The booklet not only tells how its products are being used, but explains the processes, too. As a closing, a word on the use of heat treating furnaces after the war is given.

GM's Suggestions on Care of Autos

HERE'S a booklet which every car driver will want to see, read, and keep. It's the *User's Guide* put out by the Customer Research Staff of General Motors. It contains information about saving gas, tires, proper lubrication, keeping your car fit, how to use the brakes and clutch to cause least wear, driving habits, and highway driving hints. In the whole booklet there is only one page of advertising—it is really intended to make customers satisfied with what they already have rather than wanting something new which is unobtainable.

The Story of Burroughs

AN INSTITUTIONAL booklet, *The Organization Behind the Products,* is being distributed by Burroughs Adding Machine Company. In it an over-all picture of Burroughs is given from the invention

AT YOUR *Elbow*

At The Roosevelt everything that makes New York so interesting is right at your elbow. Step off your train at Grand Central, follow the private passageway direct to The Roosevelt, enjoy friendlier service . . . cheerful, spacious rooms . . . delicious food . . . and a restful atmosphere that have endeared The Roosevelt to its guests year after year. Attractive rooms with bath from $4.50.

FRANKIE MASTERS and his Orchestra in the ROOSEVELT GRILL Nightly except Sundays

HOTEL ROOSEVELT

MADISON AVE. AT 45th ST., NEW YORK

BERNAM G. HINES, *Managing Director*

JACO-LAC DECAL CO.

188 W. RANDOLPH

HIGH QUALITY—LOW PRICES

Immediate service on STOCK DESIGNS—NAME PLATES

Chicago Factory

Letters and numerals carried in stock—Low priced truck transfers and special designs made to your order. Experienced consultants and complete Art Service for your individual problems.

JACO-LAC DECAL CO.

Dept. 80, 188 W. Randolph St., Chicago, Ill.

DeLuxe Folding Distributor and Desk Pad

Size 48x24 open—19x24 closed. Has 2 work distributors with 6 refillable work pockets each. Felt padded. Many features demanded by particular executives. Price $15.

MODERN INDEX HOLDER

100% visibility. Metal with celluloid index holder. Easy to attach. Standard or special sizes. Prices and samples on request.

Modern Desk Pad Co., 118 W. Hubbard, Chicago

REPRESENTATION

Two business men operating a successful business in Chicago, traveling the Central States, selling exclusively to manufacturing concerns, would like to get in touch with some medium sized manufacturer needing representation in this territory.

Write AMERICAN BUSINESS, Box 54

Where To Buy It

Steel Signals

Signal vital facts with Cook's File Signals—automatic reminders, invaluable for classifying, indexing data. Card of actual samples (all styles, colors) free; no obligation.

THE H. C. COOK CO. 38 Beaver St. Ansonia, Conn.

COOK'S STAINLESS STEEL FILE SIGNALS

Advertising Novelties

Help maintain civilian morale and improve your business at the same time. Place your name before your customers with Patriotic Mechanical Pencils, Exclusive Art Calendars, Safety First Cases, Patriotic Letter Enclosures, Plastic Match Cases, Windshield Wipers, countless other items. Inexpensive, resultful.

ADVERTISERS PUBLISHING CO.
Dept. AB-1, Ann Arbor, Michigan

CUT COSTS WITH

DARTNELL FORMS

SAVE TIME AND MONEY

SALESMAN'S APPLICATION BLANK — Used by more than 3,000 concerns to find weak points in applicants for positions as salesmen. A four-page form embodying the best features of many forms. 8½ x 11 inches.

Other Dartnell forms are: General Application Blanks; Expense Account Forms; Automobile Expense Books; Auto Expense Blanks; Salesmen's Reference Forms.

Write for FREE Samples

DARTNELL CORPORATION
Publishers
4660 RAVENSWOOD AVENUE
CHICAGO, ILLINOIS

Steel Guide Tabs

Unbreakable spring jaws clamp them firmly to cards but permit removal or rearrangement.
Large openings covered by transparent pyroxylin, white, blue, green, yellow, pink or red.
Insertable labels in perforated strips for typing.
2 Sizes, 1 in. wide and 2 in. Tops straight, or bent back.
Sold by best stationers, U.S. and foreign, or sent postpaid to responsible firms on 30 days trial. Price list free.
Samples (5 or less) 2 cents each
31,000 Angle Type used by Connecticut State Employment Service

CHAS. C. SMITH, Mfr., Box 345, Exeter, Nebr.

Salesmen Wanted

Will You Wear This Suit?

AND MAKE UP TO $10 PER DAY?

Let us send you a fine all wool tailored suit FREE of not one penny cost. Just follow our easy plan and show the suit to your friends. Partial payment plan. No experience—no house to house canvassing.

SEND FOR SAMPLE—FREE OF COST

Write today. Send us your suit size and color preferred.

RIALTO TAILORING CO., Gillespie, Ill.

Desk Accessories

Olive Green Art Steel

LETTER RACK

Saves time. Clears your desk for action. A place for every paper. Needed on every desk.
( ) Letter Size $5.50 } F.O.B.
( ) Cap Size $6.50 } *Factory*
Check size and quantity desired. Send your order today.

Currier Manufacturing Co.
21 N. W. Terminal Building
Minneapolis, Minn.

House Organs

SAVE MONEY on your HOUSE ORGAN

SPECIALIZING ON MAGAzines makes it possible for you to obtain your house organ, employee's magazine, etc., at less than one-half usual prices. Free samples, particulars, etc.

NATIONAL PUBLISHERS PRESS
523 Ottawa, Grand Rapids, Mich.

Mailing Lists

CAN YOU USE EXTRA CHECKS?

Mass Mailer clients send you substantial checks through us for your addressing empty envelopes YOUR lists, if responsive.

RUSH FULL DETAILS ABOUT YOUR LISTS

MOSELY
230 (AB-5) Congress St., Boston

of the first adding machine by William Seward Burroughs to the present-day organization the company maintains. Burroughs' salesmen's capabilities and qualifications are discussed, as well as the work of the service men who are factory-trained and the research organization which has developed the more than 400 machines in the Burroughs line of office machines.

Shows Ways to Cut Production Time

OF INTEREST to production managers will be the catalog of O'Neil-Irwin Manufacturing Company, *Metal Duplicating Without Dies.* This company manufactures three machines, the Di-Acro bender, brake, and shear, with which accuracy of all duplicated work to die tolerance of .001 can be obtained without the use of dies which take much time to make. The catalog not only shows the Di-Acro machines, but illustrates in close-up pictures their operation, parts, and some of the pieces and parts which they can produce. On one page are a number of questions and answers about the Di-Acro system.

Picture Story About Machines in Action

CONTINENTAL MACHINES, INC., has also produced a booklet, spiral-bound with plastic, showing its Doall contour machines in operation. It is a picture booklet, and includes pictures taken in aircraft plants, arsenals, industrial and naval ordnance plants. Each photo shows different applications for this contour machining process, and jigs, fixtures, and attachments to facilitate this machining are clearly shown. The booklet can be used for reference by plant production engineers, instructors, and students. It is called *Doalls in Production.*

Reports on Piecework Payroll Problems

WHERE workers are paid on the piecework plan the accounting problem becomes extremely burdensome unless the right labor-saving methods are used. Saul Brothers, whose systems are in use in a number of industries, have recently prepared for distribution a number of excellent reports on piecework payroll problems. The Saul system is a simplified accounting method with an absolute control of piecework payroll costs through the use of coupons used by the workers to collect their pay. Under this system of payments to workers, there can be no possibility of paying for work which was not performed. Special studies have been made for the following industries: Hats, shirts and pajamas, knit wear, dresses, underwear, men's clothing, wash dresses, lingerie, gloves. Manufacturers, by indicating which line of business they are interested in, may obtain a copy of the report applying to that business. Write the editor.

THE BUSINESS MARKET PLACE

HARRY K. GOODALL, Classified Advertising Manager

It will pay you as a reader of AMERICAN BUSINESS to read these announcements. Answer those that interest you, so that the advertiser can present the full facts of his proposition by mail. If you have something to advertise yourself, send in your own sales message. The cost is small. RATES. *Ordinary Classified.* 20 cents per word. First line in six point boldface type and centered—$1.00. White space $1.00 per agate line. *Display Classified.* 1 inch: $14.00; ½ inch: $7.00, $12.00 and $6.30 respectively on 12 time contract. Terms: Cash with order unless credit references are submitted and approved. Forms close 20th of preceding month. Published 1st of month of issue.

Letter Gadgets

A GOOD LETTER GADGET will keep your letters on top of the desk with some chance of doing business. Wastebasket letters cannot talk. Write for illustrated circular. A. MITCHELL, R275, 326 N. Michigan Ave., Chicago.

Incorporating Services

DELAWARE CHARTERS: Complete service $35. Submitted forms. CHAS. G. GUYER, INC., Wilmington, Delaware.

DELAWARE CORPORATIONS organized and represented; request free forms. COLONIAL CHARTER COMPANY, Wilmington, Delaware.

INCORPORATE! Information free. Write: INCORPORATING BUREAU, PHILIP LAWRENCE, Huron, S. D.

New York Mail Service

PERSONAL AND BUSINESS MAIL received and reforwarded. DUNN MAIL SYSTEM, Box 42, 216 West 69th Street, New York, N. Y.

Business Opportunities

MAIL ORDER'S MISSING LINK. Permit to Publish Copyrighted Material. Marks new Era. Details free. MAUPIN, 327 28th, LaFayette, Indiana.

FREE TREATISE ON CLASSIFIED ADVERTISING You'll find a few helpful hints on "HOW TO PREPARE PRODUCTIVE CLASSIFIED ADVERTISING" in our free monograph of that title. If interested in classified advertising from any angle, write for your free copy TODAY. AMERICAN BUSINESS, 4660 Ravenswood Avenue, Chicago.

Business Services

LETTERS — POSTCARDS ADDRESSED, 1c each—Buying Lists—OZARK ADVERTIZERS, Ironton, Missouri.

Credits and Collections

LEARN ACCOUNT COLLECTING. Good income: quick results. Interesting folder free. NATIONAL COLLECTORS ASSOCIATION, Newark, Ohio.

Used Business Equipment

WHAT OFFICE EQUIPMENT DO YOU NEED or want to sell? We buy and sell all kinds of office equipment, specializing in Visible Equipment, such as Kardex, Acme, International Visible and other makes. Write us. **E. H. HEINEMAN, 4 N. 8th St., St. Louis, Mo.**

ELLIOTT FISHER, Moon Hopkins, Adding, Calculating, all makes office machines. ROBERT NOVAK, 529 So. Wells, Chicago.

WHAT DO YOU WANT TO SELL? We buy and sell all kinds of office equipment. Write us. CHECK WRITER CO., INC., 169 Williams St., New York.

For Advertisers

Mr. Classified Advertiser: Ask for proof of profitable results obtained from classified advertising in AMERICAN BUSINESS. Address: Harry K. Goodall, C. A. M., 4660 Ravenswood Avenue, Chicago.

Executives Wanted

SALARIED POSITIONS $2,500 to $25,000

This thoroughly organized advertising service of 32 years' recognized standing and reputation carries on preliminary negotiations for positions of the caliber indicated above, through a procedure individualized to each client's personal requirements. Several weeks are required to negotiate and each individual must finance the moderate cost of his own campaign. Retaining fee protected by refund provision as stipulated in our agreement. Identity is covered and, if employed, present position protected. If your salary has been $2,500 or more, send only name and address for details.

R. W. BIXBY, Inc.
201 Delward Bldg., Buffalo, N. Y.

EXECUTIVES $2,400—$25,000

This reliable service, established 1927, conducts confidential negotiations for high-grade men who either seek a change, or the opportunity of considering one, under conditions assuring, if employed, full protection to present positions. Send name and address only for details.
JIRA THAYER JENNINGS
Dept. B—9 Center Street, New Haven, Conn.

SILVER ANNIVERSARY!

One of the classified advertisers on this page has recently completed twenty-five years of continuous advertising in AMERICAN BUSINESS and *System*. In a quarter of a century, they have not missed a single issue. Read what they write us.

"Continue my classified advertising for another year. The results have been so satisfactory that I am glad to give you this order. We assure you we appreciate the years of results you have given us." (signed) PRUITT, Otto E. Pruitt, Pres.

See their ad under "Used Office Machines." Consider using a classified ad yourself if you wish to reach the better type of executives and business men. Send your order or request for further information to

Classified Advertising Manager
AMERICAN BUSINESS
4660 Ravenswood Avenue, Chicago

Job Consultants

GET THE BETTER JOB, and keep it, by the Gatto System, of analysis advice and guidance. Efficient, time-tested, reasonable. Free booklet. GATTO ASSOCIATES, Box 74, Trenton, N. J.

For Sales Managers

SALESMEN'S APPLICATION BLANKS used by more than 900 leading companies for quickly grading applicants for sales positions —4 pages—$6.00 per hundred. Also expense account forms, reference forms, auto expense account forms, etc. THE DARTNELL PRESS, 1801 Leland Avenue, Chicago.

Advertising Agencies

YOUR AGENTS, mail order advertisement inserted all newspapers, magazines. Publishers' rates. MARTIN ADVERTISING AGENCY, 171B Madison Avenue, New York.

NEWSPAPER, Magazine, Mailing-list Ratebook, Free. CHICAGO ADVERTISING AGENCY, 20-A West Jackson, Chicago.

Advertising Services

ADVERTISING COPY, LAYOUTS, literature, expertly prepared. Send complete particulars for estimate and advice. ROBERT PETERSON, 400 W. Madison, Chicago.

Sales Letters

HOW TO ESTABLISH YOUR BUSINESS! Now's the time for mail campaigns. Establish yourself for the future! Write HUTZLER ADVERTISING AGENCY, Dayton, Ohio.

Mailing Lists

NATIONAL COMPILATIONS

(A) 20-44-year-old registrants, (B) July 1, 1941, 21-year-old registrants, (C) Men in the Services, (D) Men and women engaged in war production activities. Thousands of other classifications. Without charge we suggest prospects, analyze literature and recommend tests to be made.

WESTERN ADVERTISING SERVICE
401-406—Phoenix Building, Minneapolis, Minn.

PRODUCTIVE Mailing Lists

Many classifications, latest dates. RABIRO SERVICE (AB), 228 2nd Street, New York.

Inventions for Sale

EXPLOIT NEW INVENTIONS and make money. Write for our free classification sheet of inventions for sale. ADAM FISHER CO., 41 Enright, St. Louis, Mo.

Used Office Machines

MIMEOGRAPH, Multigraph, Addressograph, Folder, Dictaphone. Send for FREE bargain circular on office machines. PRUITT, 37 Pruitt Bldg., Chicago.

Printing of All Kinds

MR. PRINTER: Present your little sales message to the business executive subscribers and other serious readers of AMERICAN BUSINESS in a classified advertisement under this classification. Send your "copy" now for the next issue or write for further information. Address: Classified Manager, AMERICAN BUSINESS, 4660 Ravenswood Avenue, Chicago.

Postcard Advertising

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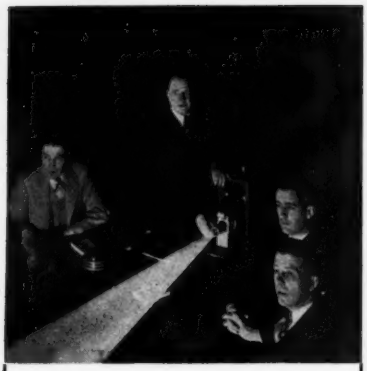

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* * *

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4660 Ravenswood Avenue

CHICAGO, ILLINOIS

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PATENTS AND ANTITRUST LAW. By Laurence I. Wood. If we judge this book by the quality of its printing and the obsolete typography we would condemn it bitterly. But it is wholly unfair to penalize the author because the publishers are not smart enough to employ a good book designer, or to patronize a printer who uses modern type. Nevertheless a book so poorly manufactured as this one cannot but arouse doubts in the mind of the reviewer. Actually the book is an authoritative discussion of present trends in patent cases in various phases of antitrust law. Naturally the activities of Thurman Arnold came in for much comment. The author has carefully documented every statement and all sources are clearly indicated in footnotes. Commerce Clearing House, Inc. $3.50.

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